Collectorate volume no. 886
General no. 29966

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List of Retainable papers for 1816. Board file

rs. With Enclosures Madura Collectors' Office.

		From whom received:		8866 Substance.
[illegible]		Secy to the Board of Revenue		Circulating for informatio an extract from the Board's Procgs o the Settlement of the Northern Di of Arcot together with an ext. from Mr Graeme's Report and questing suggestions for the impro ment of the District
19/2	"	Do	Do	Transmitting copy of cert paragraphs of a letter addres by the Collector of Cudappah enquiring whether any Sim regulations prevail in this Di
7/3			Do	Transmitting copy of a and its enclosures from the Secretary to Govt. and desi to report on all the Circumsta

List of Retainable papers for 1816.

Received Letters.

Madura Collector's Office.

Date.	Number.	From whom received.	Substance.
			of the prisoner Luckya naik [illegible] Poligar of Comarawadi [illegible] and State whether there are any obj to his release
/3	u	Secy to the Board of Revenue	Transmitting extract of letter from the Hon'ble the Court of Directors respecting [illegible] and Goomahs.
5/3	u	Do Do	Transmitting certain containing instructions for a general introduction of the Ryotwar Settlement and for Surveying and assessing [illegible] fields.
26/3	u	Do Do	Informing that the force in the Presid

List of Retainable papers for 1816. 2

ived Letters. Madura Collectors' Office.

mber.	From whom received.	Substance.
		under the orders of the Commander- in-chief; that he has been autho- rised to correspond with magistra and Collectors for any assistance th may require for the defence of the Country; and explaining that the 10th Section of Regulation 3 of 1810 was solely intended for the main- tenance of the Civil authority a against ordinary disturbers of th peace and is not applicable to the case of invasion of the Coun whether by plundering hordes or in the course of regular warfare when the Country will be defended

List of Retainable papers for 1816.

Received Letters. Madura, Collector's Office.

Date.	Number.	From whom received.	Substance.
			by the military officers on military principles with the assistance of local authorities.
7/4	〃	Secy to the Board of Revenue	Transmitting for information Copy of a Correspondence with the Govt on the Subject of the proposed establishment in each Dt ~~from~~ of a Seminary for the education of native public Servants; and requesting to favour the Board with his opinion and with a detailed plan of the System which may be considered most likely to

List of Retainable papers for 1816.

Received Letters. **Madura Collectors' Office.**

Number.	From whom received.	Substance.
	Secy to the Board of Revenue	Transmitting copy of a modified draft of a Regulation for the more effectual punishment of fraud, bribery and Corruption on the part of the native Revenue Servants and requesting any suggestion in addit and that all vacancies in the Superior Situations of the Revenue Depts are to be filled up from amo the persons already employed in th Dept and desiring to impress upon the minds of the native Servants, the importance of a correspondent line of condu on their part; and of increas by lo

List of Retainable papers for 18 .

Received Letters. **Madura Collector's Office.**

Date.	Number.	From whom received.	Substance.
			vigilance, attention and honesty in the discharge of their several duties as the only means by which they can secure the continuance of benefits from the Govt.
29/4		Secy. to the Board of Revenue	Respecting the future Settlement of the Pollams and the provision eventually to be made for the Poligars of Madoor, Sandaiyur & Nelacotah with the opinion of the Board thereon [This letter is not in the file but only one enclosure is found]
30/5		Do — Do	Transmitting certain papers and requesting to advertise for proposals for renting the collection of the duty on beetle in this Dt.

List of Retainable papers for 1816. 4 1 ?

Received Letters. **Madura Collectors' Office.**

Number.	From whom received:	Substance.
		and to report whether it would be advantageous to extend the rentin System to the Collection of the Con Sumption duty on tobacco.
11/7 〃	Secy to the Board of Revenue	Transmitting copy of a letter an enclosure from Govt relative to the payment of a pension of 10 Pagodas p. m. to Beebee Shaw Sahib to be charged to the Military Depte
8/7 〃	Do Do	Transmitting for information and guidance copy of a letter from the Govt Communicating their approbation of the Boards Prop and authorising them to take the Zemindary of Puliappadaiachan

List of Retainable papers for 1816.

Received Letters. Madura Collector's Office.

Date.	Number.	From whom received.	Substance.
			under their charge as "Court of Wards" and requesting to explain why draft of an advertisement for the Sale of Madoor, Sandaypor and Nelacotah States has not been submitted
1/8	..	Secy to the Board of Revenue	Enclosing copy of an advertisement for the Sale of Sandaypor, Madoor and Nelacotah Zemindaries [This paper is not in the file]
15/8	"	do do	Transmitting documents relative to the alienated villages in the Northern Division [This paper is not in the file]

5

List of Retainable papers for 1816.

Received Letters. Madura Collectors' Office.

ate.	Number.	From whom received:	Substance.
/8	〃	Secy to the Board of Revenue	Transmitting copy of a letter from the Chief Secy to Govt with copies of its enclosures relating to the disputed boundaries between Travancore, Tinnevelly & Dindig [this paper is not in the file]
/11	〃	Do — Do	Transmitting copy of a lett from the Military Board on the Subject of the maintenance of certain buildings in the District at the Public expense together with copy of the orders of Govt thereon
/11	〃	Do — Do	Transmitting copy of a lett from the Secretary to Govt in the

Rev

List of Retainable papers for 1816.

Received Letters.

Madura Collector's Office.

Date.	Number.	From whom received.	Substance.
			Revenue Dept and desiring to report whether it will be advisable to prohibit the export of Salt from Bombay to Travancore with reference to the interests of monopoly in this Dt and to furnish a return of the quantity of Salt sold in the last 3 years for exportation to Travancore
18/11	„	Secy to the Board of Revenue	Rules for the guidance of the Inspector of Tank Estimates, Collectors, and Superintendents of Tank Repairs

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8 Revenue Department

15

R

To the Collector in Dindigul &
Madura

Sir

Para 1 I am directed by the President and Members of the Board of Revenue to circulate for the information of the several Collectors the accompanying Extract from the Boards proceedings on the settlement of the Northern Division of Arcot together with an Extract from Mr Graeme's Report alluded to therein.

d 136 of the
roceedings

t to the
letter
ne 19th

2 The Board will be happy to receive from you such propositions for the improvement of the District under

your charge as the observations of Mr. Graeme

may suggest. –

I am

Sir,

Your Most Obedient Servant

J. Hanbury

Secretary

Fort St. George

2d January 1816

Despd 13 Do

Extract from the Proceedings of the Board of Revenue under date the 16th November 1815.

Para 80 to 86.
from Mr Græme
25th Augt 1812.
Para 81 to the end
from Do 19th March 1814
Para 79 to the end
from Do 30th Decr "

135 "The only remaining parts of Mr Græme's reports which demand notice from the Board are those noted in the Margin, containing various suggestions for improving the irrigation of the country - and for incouraging the conversion of common Poonjeh or Nunjeh land &c into Gardens, Topes and Orchards —

136 The Board would willingly dwell upon the propositions Mr Græme has submitted for this important purpose,

which seem admirably fitted to effect the objects in view, but these proceedings have already been extended to too great a length - Referring therefore, to the detailed arrangements suggested from para 11 t the conclusion of the Collector's letter under date the 19th March 1814 - the Board beg leave to solicit the sanction of Government for carrying the whole into effect - and as this part of the Collector's report appears to the Board to contain many important suggestions of general application, it is resolved to Circulate an extract therefrom, for the information of the several Collectors, and to state the desires of the Board that they will submit for consideration, such arrangements

&c

Mr Graemes observations may suggest for the improvement of their respective distric

Extract from a report from the Collector in the Northern Division of Arcot date 19th March 1814.—

Para 51 "For the repairs or construction de novo of Tanks and Watercourses, having for their object an addition to the resources of past years I take the liberty to suggest the following points for the Boards' considera-tion.—

52 1st If Government agree to expend money upon repairs farther than may be necessary to keep up the average state of cultivation of past years, and so as to produce an increase of Cultivation beyond the

Cultivation of any year, in the average number, upon which the Settlement has been formed, without requiring repayment of such expenditure; the Renters must enter into agreement for a specific annual increase of rent after a certain number of years.—

53 To obviate all dispute about the past state of cultivation, a particular year for each Village will be previously settled, and it is also proposed to settle by hand the specific increase of rent, that Government may not suffer from the usual delusive Estimates of renters of the expected advantages of projects of the kind.—

54 2d If Government merely

advance money, and the renters bind themselves to repayment within a certain time, the Government will bind itself not to demand any increase of rent within a fixed period, the duration of which to depend upon the year of the lease in which it is undertaken, and the magnitude of the work -

55 Whenever money is advanced in this way care will be taken to bind the Renters and their sureties to commence the projected work within a certain time, the money otherwise to be repaid -

56 3d Government will bind itself in the same manner not to demand any increase of rent within a certain time in the event of renters undertaking to repair

tanks from their own resources.—

57 4th Government will allot Duswundum shares of land for the construction of new tanks, or the heavy repair of old. The shares to vary from one fourth to one eighth of lands brought into Cultivation by such undertaking according to the circumstances of the tank.

58 But in order to provide against an over charg'd estimate of the additional quantity of land to be brought into Cultivation, and to prevent the influence of the Duswundum holder being excited to irrigate any fixed portion of Duswundum land, that might be of hig to him in preference of other lands, it is proposed that the Duswundum shares

shall be regulated every year by the quantity of additional land actually brought into Cultivation, independently of the old cultivated lands.—

59. I have already received proposals for constructing 68 Tanks and 5 Nullahs upon a Dusavundum tenure which I have the honor to transmit, and I am anxious to receive sanction for these, as well for the other arrangements proposed for tanks. The Estimated advantage to Government of these Dusavundum tanks has not yet been properly calculated for every Talook, but in Chittoor it is taken at Star Pagodas 2500 a Year for 37 tanks and 1 Nullah.—

60. I take the liberty also to

Solicit your confirmation of Cowles or Grants which I have been in the practice of giving, and which it appears very desirable to extend for pieces of Poonjah or dry Grain land upon either the Poonjah survey rate where it has been very moderate, or below that rate where one year with another it might be considered too high as an average for a permanency. The object of the owners of these pieces of land being to convert it into Gardens by going to the expense of sinking Wells, and Planting trees, it is provided that no higher rate of rent shall be levied, whatever improvements may be made upon the land. —

They

61 These Cowles are all granted with the concurrence and Specific agreement of the Renters of the Villages in which the lands are situated, but it is necessary they should be from Government, as the only Security, which the Proprietors would accept to guar them against exactions, as well during the lease as after the expiration of it. It is to be expected that these Grants, which do not give up any right on the part of Government, but merely add to the Stability of a right on the part of the People which it has always been the pursuit of Government to secure, will in giving free scop to the indulgence of a taste, universal

among every description of natives, contribute eſsentially to the Value and ornament of the Country." —

(True Extracts)

J. Daubuz
Secretary

Revenue Department

R 14

27

To the Collector in Dindigal
& Madura.

Sir,

Para 1st. With reference to my circular letter under date the 19th October 1815, directing an occasional unexpected examination of the Talook Treasuries of Collectors, on account of certain abuses which had been discovered in one of the Talooks of the Trichinopoly district, I am directed by the President and Members of the Board of Revenue to transmit for your information the enclosed copy of certain paragraphs of a letter addressed to the Board by the Collector in Cuddapah, in reply to the abovementioned circular letter—

act Paras 3 to 7
om Mr. Ross's 14th
November 1815.

The

2. The Board consider the plan and rules detailed in that extract, to be well calculated to prevent abuses of the kind adver to, – and accordingly desire that you will repo at your earliest convenience whether any simi regulations prevail in your district, and if so what they are – and whether the adoption of the system in practise in Cuddapah would be attended with the desired effects, or any objec exists to its being adopted in your district. –

I am
Sir,
Your most obedient Servant
Secretary

Fort St. George
19 Feby 1816
Despd 24 Do

R 15 29

Extract of a letter from Mr Roſs dated 14th November 1815-

Para 3 'When appointed to this District, I found a practice established by Colonel Munro which I fully believe, as it does away every pretence for the neceſsity of a difference between the actual and the Bookbalance of cash in the Talook Treasuries, has really the effect of preventing any unauthorised application of the public money by the District servants. This is, to send a sum of money to each Talook, according to the number of its Sibbundee and the usual amount of its Contingent charges, for the expreſs purpose of paying for Sadderward Articles at the time they are purchased, and of making advances to the Peons and other servants

upon low pay, who are obliged in the Course of th
month to leave their Qusbahs on duty, either for t
Hoozoor or any distant place. Out of this fund a
also paid, in the first instance, all trifling conti
-gent charges, such as the hire of Bullocks and
Coolies to convey remittances, the expense of rafts,
crossing the tappal and parties of military whe
the rivers are down &c. &c. These advances are r
-paid monthly when the pay, Saderwarid &c. a
in the Talook, and in order that the refunds m
not become merely nominal, the Total sum itself
sent back to the Hoozoor with the last Quist of
each Fusly.—

4. Your Board I hope will see that
this is no unreasonable indulgence. The Peons,
Surrafs and Gomashtahs are obliged to travel some
times upwards of 100 miles from their homes, an

that frequently towards the end of the month when, with even better allowances, they could hardly be expected to have money in their pocket - but as it is, of those descriptions of Servants no one's pay is ~~above~~ as much 6 Pagodas a month, and that of the Peons is only one - upon which they generally have to support a wife and family, besides being expected to appear decent in their apparel - In fact they can hardly ever move from home without some advance to subsist them on the road - and if they do not get it, they will live at the expense of the Villages through which they paſs - indeed, in spite of all the pains taken to prevent it, I have seldom had occasion to examine the Kham accounts of a Village in which I did not find a charge for food or money to Surkar Peons. It is to the Amildar that the servant will of course apply for advances - it cannot be expected that he should make them out of his own pocket - the Peon must go, and he cannot go without money, what is the Amildar to do? the only fault appears to be the concealment of the Circumstance. -

5 Without an arrangement of this sort the Amildar must always be in arrear for whatever he purchases on the Surkar account which is surely irregular - Under all these circumstances I hope I may without charge of presumption, be allowed, with perfect deference, to recommend this plan of Colonel Munro's for adoption where it is not already practised - At the same time it is proper to remark, that the indulgence of getting money from the advance Fund (Moobadilee Khurch) ought to be limited in the amount given, and confined to those

only who are on low pay and even to them, only when going to some distance on the public service.—

6. Along with the above the following appear to be the best means of preventing the Talook Servants making use of the public money.

1st. All the money bags ought to have the three seals of the Amildar, Seerishtadar and Surraf affixed to them and the Treasury ought never to be opened or shut, but in the presence of those three persons. When the Amildar is absent the Peshkar, or Head Gomashtah, ought to take his place and affix his own seal.—

2nd. The Coins once received and shroffed are those which ought invariably to be sent to the Hoozoor and no exchange of Coins in the Talook ought on any pretence to be admitted of.—

3rd. The Surraf ought to replace the Coins rejected at the Hoozoor, on the spot, and on no account be allowed to take them back to the Talook - If this be permitted there will always be a difference between the amount sent from the Talook and that received in the Hoozoor with which the surrof will be carrying on a continual traffic -

5th. Every payment of money except the - trifling ones made out of the advance Fund, ought to be made from the Hoozoor Treasury and no amildar ought to be permitted, except on the greatest emergency, to disburse even the smallest sum of money out of his balance of cash - If once he be allowed to open a bag - after it is sealed, except for the purpose of remit-tance to the Hoozoor, he may shroff every coin in his Treasury. -

5th A regular day in every month ought to be appointed for the despatch of the remittance from the Talook to the Hoozoor – two or more months remittances ought not to be allowed to be sent together, nor ought more than one remittance to be made in the course of a month. –

6th With the last remittance of each fusly every sum in the Talook Treasury not absolu -ly required for immediate disbursement ought to be sent to the Hoozoor – when a regular audit of the accounts of each Talook, similar to the audi of the Collector's accounts at Madras, should take place. –

7 If these or some such arrangements be adopted the Talook servants will have but little opportunity of turning the

publi

public money to their private account - so little,

indeed, that it will not be worth their while,

any profit they can obtain to risk the c

the punishment which they are aware will

-vitably follow detection in such malpractice" -

(True Extract)

J. Hanbury

Secretary -

Compd. W.G.

19 31 37 20

Revenue Department

R

To the Collector in Madura and Dindigul

Sir,

I am directed by the President and Members of the Board of Revenue to transmit to you the accompanying copy of a letter and its enclosures from the Secretary to Government dated 7th Instant, and to desire that you will report on all the circumstances of the prisoner Luckia Naig's case, and state your opinion whether any objection exists to his release—

Fm Mr Secy Hill
Dated 7 March
1816
with Encl.

Fort St. George
7th March 1816

I am
Sir
Your most obedient serv

Secretary

Despd 8.

Cott

6

To the President and Members of the
Board of Revenue

Gentlemen,

I am directed to refer for your consideration and report the accompanying copy of a letter from the Magistrate at Madura, with a copy of its inclosure, respecting the release of a certain prisoner and the grant of certain allowances to him.—

rt St. George
March 1816.

I have the honor to be
Gentlemen,
Your most obedient Servant,
(Signed) D. Hill
Secy to Government

To

R,

To the Secretary to Go[illegible]rnment

Judicial D[illegible]ment —

Fort St George

— Sir, —

I have the honor of transmitting you, a Copy, and translate, of a Petition presented by one Mootoovesrapah Luckiah Naig, formerly Zemindar of Comarwady, in order, that the same may be laid before the Right Honorable the — Governor in Council —

In submitting the accompanying Petition for the consideration of Government, — I conceive it a duty incumbent on me to the that I see no objections whatever, to the Petition being liberated from confinement, provided, he do bind himself down, to remain in one particular Division of this District, and from which, he must not be permitted to remove, without the sanction of the Magistrate having been previously obtained — and that he be required further, to produce such security, as will indubitably secure, his appearance whenever required —

It will of course rest with Government, whether, or not, the Petitioner is to have an allowance made him, to perform the Marriage ceremonies alluded to in his Petition. —

Madura
February 1816

I have the honor to be
Sir,
Your most Obedient Servant
(Signed) W. O. Shakespear,
Magistrate

Addreſs

R/

Address most submissively presented to W. O. Shakespear Esqr Judge and Magistrate in the Zillah of Madura, by Mootooveerapa Luckiah Naiker, Zemindar of Comarwady, Kumbala Cast, sect of Shiva, and aged 57 years.—

I gave no insult to the Company while so without any enquiry the Company confined me in Jail for this 11 years past. I have 4 Daughters of my own and 3 of my deceased son, who are within the age of 20 and 25. As according to the custom of our cast, the Father ought to be present at the marriage and perform the ceremonies, therefore I beg the Court to have me released, and enable me to perform the marriages of

all

22 23

43

all my Children.—

th December 1815

(Signed) Luckiah Naiker—

(Signed) W. O. Shakespear
Magistrate

(A true translate)

(Signed) W. O. Shakespear,
Magistrate

(True Copies)

(Signed) J. M. Macleod

Assist. Secy. to Government

(True Copies)

Secretary

Exd.

Wgen

45 24

R 23

Revenue Department

To the Collector in Dindigul
&
Madura

R

Sir

I am directed by the President and Members of the Board of Revenue to transmit for your information and guidance the enclosed extract of a letter from the Honble the Court of Directors under date the 12th April 1815.

Extract paras 35 to 41.

Fort St. George
March 1816
Disp 23 / 9º

I am
Sir
Your Most obedient servant

Secretary

Comp. —
W.G.

R 24 (1)

Extract of a General letter from the Honorable the Court of Directors dated 12th April 1815.

…ceedings of the
…rd of Revenue
…2d March
…th August } 1812
…nue Consultations
…11th Septemb 1812
…24th Decemb 1812
and
…January 1813

Para 34. "We have examined, with attention the Proceedings respecting the Pension Lists in the several Provinces of the Carnatic recorded as per Margin. As the correspondence which passed on this subject between the Board of Revenue and the Collectors of Districts sufficiently establishes the existence of many abuses connected with this head of charge, the annual amount of which is stated to be about two lacks and a half of Pagodas, it was undoubtedly proper that your attention should be turned to their correction. The instructions conveyed in the

Circular letter of the Board of Revenue, dated the 23d December 1811 seem in some respects, to have been judiciously framed for the purpose of obviating those abuses but in others they are extremely exceptionable in prescribing, for example, as an invariable rule, that the possession of other sufficient maintenance should in all cases whatever, be considered ample grou for resuming a Yeomiah, by whomsoever it may have been originally granted. the Board unintentionally no doubt, but rashly and most unadvisedly directed a proceeding invol a violation of the public faith solemnly pledg in the Sunnuds issued by the British Government in 1805 [illegible]omiahdars - And, then we find that in consequence of the stron and well founded representations of Mr. Raven

the

Collector in the Southern Division of Arcot, the Board were induced to recede from the letter of their original instructions, yet, as it appears that those instructions were matter of notoriety in Arcot, and that they were acted upon by the Collector of Vellore they must have had a tendency to shake the confidence of the Natives in our Government

ctor's letter dated
21st October 1812.

The propriety of issuing the Sunnuds is altogether a distinct question from that of discharging the obligation thereby contracted. The renewal of the Sunnuds to their actual amounts may have been (as we sincerely believe it was from the documents now before us) improvident and uncalled for, but want of caution in making engagements can never be sustained as an excuse for breaking them.

35. After the cession of the Carnatic, a considerable time is represented to have elapsed, before any definite arrangement was formed for providing for the Yeomiahdars, and other Pensioners of the former Government. The Boa of Revenue having obtained from the Durbar of His Highness then Nabob, authenticated & Registers of Persons entitled to yeomiahs, or charitable allowances in money or grain, as they stood in Fusly 1210 (the year immediately previous to that in which the cession took place) submitted to Government, in July 1806, Abstracts of the different Lists shewing the number of claimants, classed under their various titles, and the total amount of their claims. The Yeomiahdars consisted of two

distin

distinct classes, the one holding Sunnuds for Yeomiahs, from Relations or dependents of the Nabobs, the other holding Sunnuds from the Nabobs themselves. The Government then resolved, on the recommendation of the Revenue Board, that such only of the former class should be continued in the enjoyment of their Pensions, as from age or infirmity might be incapable of gaining a subsistence; and with respect to the latter class, it was ordered that all Yeomiahdars holding Sunnuds of the late Nabob Omdut ul Omrah or his two immediate predecessors, the Nabobs Wallajah and Anwardeen khan, should be continued in the enjoyment of their Pensions, and confirmed therein by new Sunnuds to be issued under the Official Seal and Signature of the Collector, in which was to be enrolled the age, a description of the persons &ca of the Grantee. The Sunnuds thus renewed and confirmed, are represented by the Collector in the Southern Division of Arcot, to have been of three sorts — 1st Such as conferred pensions on condition of certain service being performed; 2d Such as conferred pensions absolutely, for the life of the Grantee, and 3rdly Such as granted hereditary pensions.

36. As a considerable proportion of the original Sunnuds of the Nabobs of the Carnatic, had been destroyed during the incursion of Hyder Ally and as little dependence could be placed on such as did exist, forgeries of these, as well as of other Grants of the Nabo being not unfrequent, there is good reas believing that many invalid claims to pe

were admitted at the period of the renewal of the Sunnuds -

37 Another effect of the above-mentioned orders of your Government in 1806, was to place the whole class of Yeomiahdars in a much better situation than that in whic they stood under the Native Government, for according to the statement contained in Lieut. Colonel McLeod's letter to the Board of Revenue of the 22d March 1805, "the yeomiahdar "were paid in such a manner, in the time of "the Nabob's Government, that they seldom "received above a half or a third of the equi-"valents charged in the public Accounts Instea "of being paid in specie they got Tuncas for "grain, on Villages which were often distant "from their residence - The grain was sometimes

"sold for half the sum at which it was estimated,
"or when delivered to the individuals, it was
"generally damaged or short in measurement,
"and, finally almost every public Officer
"through whom the orders for Registering or
"paying Yeomiahs had passed, received either
"fees or bribes" He adds "during the last six
"years of the Nabobs Government, the Pensioners
"received only six Months pay instead of
"twelve Months"—

38 Mr Ravenshaw in his letter
to the Board of the 31st October 1805 observed,
with reference to the same subject "As the
"payments to the Vellore Yeomiahdars have be
"sanctioned by Government, I have hitherto
"continued the allowance to them. I deem it
"however my duty to observe that these Pensioners

"as well as those noticed in Lieutenant Colonel "McLeod's letter of the 22d March last, seldom "received under the late Government more than "five or six Months allowance in the year."

39. It is not a little surprising to us that, with these letters before them, the Board of Revenue should have recommended and the Government sanctioned the renewal of the Sunnuds granted by the Nabobs in the unqualified manner they did. And here we think it incumbent on us to notice the defence set up for that proceeding in your Secretary's letter of the 11th September 1812. "What "ever may have been the consideration, says "Mr Secretary Hill, under which the Yeomiahs were "originally granted by the Nabobs, considerations "of public services or personal indigence or Royal

"favour of the single consideration with the Bri
"Government should be, that the Yeomiahs h
"been granted, by competent authority to the
"persons claiming them, and must, on that
"account continue binding upon the Soverig
"of the territories out of the Revenue, of which
"they are to be paid. In assuming the territo
"of the Carnatic the British Government ha
"no right and no inclination to cancel th
"just claims of individuals on the Revenues
"which those territories may yield. - The jus
"of each claim, indeed, was to be established
"but that done, the satisfaction of the clai
"did not as matter of right remain optiona
"with the Government." - In the paragraph
just quoted the point on which the who
question turns, seems to us to be kept out
of

of view. When we aſsumed the Government of the Carnatic, it certainly was our duty to protect individual interests from injury as well as to consult the general good of its oppreſsed inhabitants. But we are not of opinion that there would have been any departure from this principle in limiting eleemosynary allowances to what the grantees had been accustomed to receive instead of conforming to the letter of Grants which were known to have been practically restricted to one half their nominal amount and, if no principle of justice stood in the way of that limitation there can be no difference of sentiment respecting the policy of its adoption. The effect of these Pensions in the public as they were under the Native

Governments, was to render the immediate
objects of them idle, and their descendants mendicants.
The Collector of Nellore speaking of the life yeomiah-
dars whose allowances he had stopped in
conformity with the instructions originally
circulated by the Board of Revenue, in December
1811, says "A very great proportion of these
"wretched people are evidently persons who
"have outlived the period of their prosperity
"and been formerly in situations of respectabi-
"lity, some even, of importance - They almost
"all have numerous families but notwithstand-
"ing the certainty that their resources must cease
"with the lives of the old persons who at
"present draw the pensions. I hardly know
"one instance, and I have been at some pains
"both to inculcate the necessity and to make
enquiry

Collectors letter dated the 20th Octob^r 1812.

"enquiry as to the attempts) of any of them or
"having made the slightest approaches toward
"habits of industry or procuring the means of
"subsistence by any sort of employment even
"Military."

41. Convinced as we are of the pernicious consequences which result to society from the Multiplication of Pensions, and much as we regret the improper facility displayed by your Government in renewing the Sunnuds of the Carnatic Yeomiahdars in 1806 both in respect to number and Amount, the faith of that Government however injudiciously pledged must, nevertheless be held inviolably sacred. But as the Board of Revenue in their letter to your Chief Secretary of the 23d December 1812,

expreſsed a persuasion that it was not the policy of the Native Governments to confer hereditary money grants; and that where those allowances have descended from one generation to another, it would be found to have originated in abuse rather than the intention of the donor we entirely approve of your having instituted an investigation, for the purpose of ascertaining the correctneſs of that opinion

41. The correspondence referred to in the 117th paragraph of your letter now under reply has satisfied us of the justneſs of the opinion entertained by the Revenue Board, "it having been ascertained from the Persian "copies of the Nabobs Dufters deposited in "their Office, that in general the Sunnuds &

"supposed to be hereditary are mere life grants
"running in the name of some individual
"and his Mootuuligan which may be translated
"Dependents, Videlicet, his Wife, Children, slaves,
"and others dependent on him at the time
"the grant was made". This being the case and
the Companys sunnuds having been couched
in the same terms with those of the Nabob,
we agree with you that the notion of
hereditary Yeomiahs ought to be exploded, and
that, on the demise of the actual holders, it
will be for Government to determine what
share of the grants, if any shall be continued
to the heirs of the deceased"—

Letter from the Secretary to the Revenue Board of the 17th September 1812.

(True Extract)

Secretary—

Comp. W.G.

To the Collector in Dindigul &

Madura

Sir,

Para 1 With reference to recent orders from the Hon'ble the Court of Directors for the general introduction of the plan of an annual Ryotwar Settlement in all cases where existing leases do not oppose the measure I am directed by the President and Members of the Board of Revenue to transmit to you the following documents.

Copy of a letter from Lieutenant Colonel Munro to the Board of Revenue dated 26th July 1807 with its enclosures Nos 1.2.3 and 4.

Extract from a letter from Colonel Munro to the Board of Revenue dated 15th August 1807.

Copy of a letter to Lieutenant Colonel Munro dated 9th September 1806 with its enclosure being an Extract from a letter from the Honble Court of Directors dated 6th November 1805 paras 36 and 37.

Copy of a letter from Lieutenant Colonel Munro to the Board of Revenue dated 30th November 1806.

2 These papers are furnished for your attentive perusal and consideration. They explain very fully the manner in which the survey and field assessment were carried on in the Ceded Districts, the result of the survey and also the manner in which the Ryotwar annual Settlement was formed.

3 You will receive at a future period

detailed instructions for your guidance either in the Shape of a Regulation or of orders from the Board. mean time should any parts of the plan of Settlement, Survey and field assessment appear to you to require explanation, its application to any particular District be opposed by local circumstances of a particular nature or by difficulties arising out of the Judicial code, the Board will be happy to receive from you any suggestion calculated to overcome these difficulties as well as to afford you any explanation on any part of the documents that may appear to you to require explanation.-

4 No steps are to be taken by you for commencing a survey until you receive further orders - These documents are transmitted to

you in order to prepare you by attentive perusal and reflection for the successful execution of the orders you may hereafter receive. -

I am

Sir,

Your most Obedient Servant.

Secretary

Fort St. George
25th March 1816.

Desp. 1st Apl. D.

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67

To the Principal Collector in the
Ceded District

Sir,

I am directed by the Board to transmit for your information the enclosed Extract from a General letter from the Honorable Court of Directors under date the 6th November 1805 with an Extract from the Minutes of Council thereon and to desire, in obedience to the orders communicated to the Board, that the further explanation which the Honorable Court have expressed their wish to receive respecting the mode observed by you in forming the annual settlements of the Ceded Districts may be furnished at your earliest conveniency for the satisfaction of the –

Court –

I am,

Fort St. George
9th September 1806 –

Sir

Your most obedient servant

(Signed) W. Wayte

Secretary

R

Extract from a General Letter from the Honorable Court of Directors

Dated 6th November 1805

36. "The reports of Colonel Munro now brought under our observation afford new proof of his knowledge of the People and the lands under his administration and of his ability and skill as a Collector –

37. The mode of settling on the part of Government immediately with the

individu

individual cultivator of the soil for the Land rent, under the term of Kulwar appears to be more practised in that Division of the Peninsula where he presides, than we understand it to have been in any of the ancient poſseſsions of the Company - We see reason to be surprized at the industry which has carried the Collector into a detail of no leſs than 206,819 individual settlements of this nature, averaging only Pagodas 6 . 5 . 62 each of annual rent and we wish his report had more particularly explained by what instruments he was enabled to effect them - If there is not a neceſsity to trust in any great degree to the Agency of Natives this mode seems calculated to afford the best insight into the real

resources of a Country and to secure the -
Cultivators from the oppression of Native
superiors, but how far the execution of -
a system of such extended Detail is in the
general course of time and affairs likely
to be well maintained, upon which we
presume its utility must materially depen
is a question which your local knowledge
and means of information must qualify
you best to determine. —

Howlgoontah 30th November 1806

To the President and Members of the
Board of Revenue

Gentlemen,

Para 1. I had some time ago the ho
to receive your letter of the 9th September
last with a copy of an extract from th

Honble

Honble Court of Directors dated the 6th November 1805 and of the Minutes of Government thereon dated the 1st August 1806 and I shall now agreeably to the orders of the Board give as circumstantial an explanation of the manner in which the Kulwar or Individual Settlement is made as the subject seems to require.

2d. This kind of settlement though it appears intricate and tedious is so greatly facilitated by a variety of causes as to render the execution of it easy to any person of common attention. It is the ancient and universal practice under all the Native Governments and hence the Collector has not the trouble of introducing a new system but has only to follow that which he finds already established —

Districts are divided into Villages under the management of Potails or head farmers who are from long habit perfectly capable of making the settlement of their respective Villages and the Ryots from — having been long accustomed to be guided by them readily agree to what they fix or — fix [illegible] as it is usually what they themselv know to be the proper rent —

In all Villages the Ryots are in the habit of meeting and debating upon the subject of rent — but there are many Vi[illegible] in which they settle among themselves the exact proportion of the whole rent that each Individual is to pay - These are called Veespuddi or sixteenth Villages from the land and rent being divided into sixteenth shares and they compose a considerable - part of the Cuddapah Province which is about one third of the Ceded Districts besides being scattered though more thinly over - other parts of the Country. When the season of Cultivation draws near all the Ryots of the Veespuddi Village aſsemble to regulate their several Rents for the year. The Pagoda is the place usually chosen for this purpose from the idea that its sanctity will render their - engagements with each other the more binding - They ascertain the amount of the - agricultural stock of each individual and of the whole body the quantity of land to the culture of which it is adequate and they divide it accordingly giving to each man the portion which he has the means of cultivating and fixing his share of the rent and whether this share be one or two sixteenths he pays in this proportion whether the whole rent of the Village be higher or lower than last year.—

Every Village is in fact a small Collectorate and where the Potail does his duty the Collector has only to confirm what he has already done. From all these circumstances together with the aid which is ob from the Tahsildars and their Cutcherries the Ryotwar settlement which in the first [illegible] might appear to be an endleſs task is so much simplified that it may be accomplished by any person of ordinary talents and exertion. —

3. The chief obstacles in the way of it arise from false accounts from doubts concerning the rate of aſseſsment and from the difficulty of ascertaining the condition of the poorer Rayets – There is perhaps no Curnum who in any one year ever gives a perfectly true Statement of the Cultivation of his Village and it is only the fear of removal or suspension that can make him give such accounts as are tolerably accurate – The proper rate of aſseſsment is found either by reference to the accounts of former

years or by Comparison with the rent of la
of the same quality which has long be
nearly stationary and the condition of t
poorer Ryots is learned from the concurring
testimony of their neighbours who a
the same time will not exaggerate thei
poverty lest the remission which may
in consequence granted should fall upo
themselves. A short explanation of what
takes place in the Kulwar settlement of
single District or Tahsildarri will equa
apply to the whole number of Districts
forming a Collectorate. I shall here spea
of a District in its ordinary state of pro
-sperity not of one that has been reduced
below it by war or any other calamity

A District paying a Revenue of fifty thousand Pagodas usually contains about a hundred Villages differing great in extent and produce some of them not paying more than a hundred Pagodas and others as much as five thousand annual rent. Every Village has within itself a compleat establishment of hereditary revenue servants a Potail to direct the Cultivation realize the rent and manage it's affairs in general, a Curnum to keep the accounts and a certain number of Peons to act under the Potail in collecting the Kists from the Ryots. When the ploughing season begins the Potail ascertains what land each Ryot can cultivate. he permits

those who may have met with loſses
to relinquish a part of their land wh
he distributes to others who maybe wil
to take it and to such as require none h
continues their former lands - He does n
fix their rents because this is done by t
Collector when the season is so far advan
that a judgment can be formed of the Cro
but he aſsures them that their respective
rents will continue the same as last year
only making allowance for suchalterati
as may become unavoidable from the
total Revenue of the Village being some
what raised or lowered by the Collector -
They are satisfied with this promise rec
Betel from him as a confirmation of it, an

Yok

yoke their ploughs - specific written engage-ments cannot be made with them at this early period of the year, because as in annual settlements where the failure of the Crop is great remission must be allowed, so where the produce is uncommonly abundant increase must be taken to balance such failure because the Potail having relations and friends in the Village to whom he would be partial could not safely be entrusted with the power of fixing rents - and because the Ryots them-selves will not in this year agree to pay the same rent in the ensuing one lest they should meet with losses which would be aggravated by a rent which they might then be unable to bear - The Tahsildar goes

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round his District in the early part of t
season his busineſs is chiefly to regula
cultivation in those Villages where it i
mismanaged from the incapacity of t
Potail or impeded by disputes among the
principal Rayets and to make advances t
the poorer sort for the purchase of seed, plou
or Cattle he also ascertains what land eac
Rayet has already Cultivated or engaged to
Cultivate during the year which he does by
aſsembling the Rayets in their respective
Villages and examining them in the presen
of the Potails and Curnums and accounts
of the land occupied and unoccupied are taken
by his Cutcherry which accompanies him. He goe
round again when the Crops are ripening to see

their condition and to ascertain whether the quantity of land actually Cultivated is more or leſs than that which the Rayets had engaged to take —

5 The Collector sets out on his circuit in September or October when the early Crops begin to be reaped and the late ones to be sown — On arriving in a district he aſsembles all the Rayets of the four or five nearest Villages — The first busineſs is to learn how far the Cultivation of the present year is more or leſs than that of the last — This is soon done by the help of the Tahsildars and Curnums accounts compared with the Reports of the Potails and Rayets — Where there is a decrease it is commonly owing to deaths, —

emigrations, or loſs of Cattle - Where there is an increase it is usually derived from new settlers or additional lands being occupied by old ones - In the case of decrease the rent of the lands thrown up is deducted from the settlement of last year - In that of increas the rent of the land newly occupied is added and in both cases the rent of the remaining i lands remains the same as before - The rent o of the land newly occupied is determined by the accounts of what it was in former times - or if such accounts cannot be procured by the opinion of the most intelligent Rayets - but the full rent of waste land is not exacted until it has been in Cultivation from two to seven years - The number of years and the gradational rise in each year depend upon the nature of the land and the custom of the Village - they are known to all parties and all doubts are removed by their being detailed in a proclamation or Cowle namah under the Collector's seal circulated to every Village -

If the Cultivation is the same as last years and no failures occur among the Ryots the rents remain unaltered - If the Crops are bad and it appear that some of the Poorer Ryots must have a remission the loss or a part of it is assessed upon the lands of the rest where it can be done without causing any material inconvenience - This assessment never exceeds ten or twelve p^r Cent, and is much oftener relinquished than carried into effect - In cases where it can be easily borne it is frequently agreed to without difficulty and if oppositi is made it is generally soon got over by the mediation of the Rayets of the neighbourin Villages present. These discuſs the point in question with the Rayets of the objecting Village tell them that it is the Custom of Country and use such other arguments a may be applicable to the subject, and nev fail in persuading them to accede to the -mand unleſs it is really too high in wh -ich it is lowered. Wherever individuals o Villages object to their rent, it is always th most expeditious and satisfactory way of s -tling the dispute to refer it to the Rayets of other Villages who do more on such an occasion in half an hour than a Collector and his Cutcherry in a whole day. —

6. The great number of Rayets aſsembled and the publicity of every operation are of great use in expediting the settlement If failures of Crops are to be remitted to needy Rayets those who claim indulgence on insufficient grounds cannot succeed because their neighbours who are present object to it, for they will not allow a remiſsion to be given in which they do not themselves partake unleſs it is absolutely neceſsary. and in the same manner if rent is any where raised too high the parties on whom it falls by appealing to the Judgment of the Rayets of other Villages get an abatement.

so that as much aid is derived from the –
Rayets themselves or from Accounts in mak
the Settlement –

7. When the land in Cultivation
and its rent has been ascertained the Collect
gives every Rayet a Puttah with his signatur
in which every field he holds and its rent fo
the year are inserted in most Villages the
greatest part of the Rayets hold the same fiel
several years so that among fifty individu
there are not perhaps ten whose rights requ
alteration. When the Collector has finished
first four or five Villages he moves on a few mi
aſsembles the Rayets of the adjacent Village
and having settled their rents proceeds in th
same manner until he has finished the who

distric

district which usually requires a month or five weeks - The Sub-Collectors who have only r or five districts each make the whole Kulwar settlement personally - My own Divisi- is too extensive to be annually settled in detail by one person, and I therefore leave what I cannot accomplish myself to the District servants - I make the Village settlements of every District and also the Kulwar settlement of one District in some years and of one Village in each District in others - and direct the rest to be done by the Tahsildars - The Tahsildar having one Village as a model is easily enabled to settle the rest in the same way - The rent of each Village having been settled by me he can only add to it by including lands which may have been suppreſsed by the Curnums - and can only lower it where some of the Rayets may have met with great loſses - If they lowe it without cause the Rayets who do not sha in the remiſsion object to it and complain - or without altering the rent of the Village he lowe that of one Rayet and raises that of anoth unjustly the Rayet on whom the extra - rent is thrown complains - Even where the Rayets neglect to bring the grievance forw immediately, they hardly ever omit to state when aſsembled for the Settlement of th ensuing year, and the Tahsildar knowing that groſs neglegence or partiality will b attended with the loſs of his place seldom - ventures to make an unfair Settlement -

Ther

There are however cases in which he does so either from ignorance or corrupt motives but where the Collector is vigilant they are not frequent. There is indeed no poſsibility of preventing them alltogether for the Collector when he makes the settlement in person may be deceived occasionally by the servants of his own Cutcherry who may be dishonest as well as the Tahsildar — The busineſs of a Collector is not properly so much to labour through all the details of the settlement as to make those do it who can do it best — The Potails and Curnums of Villages are the persons most capable of making the settlement correctly — but they cannot be trusted because they are Cultivators themselves and have always friends and Enemies among the Rayets - It therefore becomes neceſsary to employ a Tahsildar who not being a native of the District is not so liable to be influenced by partialities - As his attention too is confined to a single district he will consequently know the state of its cultivation bett than the Collector or his Cutcherry, and will be better qualified than them to make the settlements properly - and hence I have found that the settlements of Tahsildars have usually been better adapted than my own to the circumstances of the Rayets —

8 I have described the Rules or settlement as it is made in a Country in its ordinary state of Cultivation, but in one which has suffered from invasion or internal

disturbances and in which a part of the land formerly cultivated is waste and the remainder held at a rent considerably below the ancient standard the proceſs is more tedious and difficult - because it is requisite not only to increase or diminish the rents of such individuals as occupy or throw up land - but to raise the rent of every Rayet by raising the rent of all land gradually to its former level following cautiously the improving condition of the Rayets - This was done throughout the Ceded districts for some years but they have all now with a very few exceptions reached their standard aſseſsment - The same mode is followed in raising the general rent of whole Villages -

and Districts as the particular rent of a few individuals - It is effected by the means of accounts of the opinions of intelligent Revenue servants - and more than all by the aſsistance derived from the Rayets of one Village in aſseſsing — those of another. —

9. When a District has been surveyed and the rent of every field permanently fixed the Kulwar settlement becomes extremely simple for all that is required is to ascertain what fields are occupied by each Rayet and to enter — them with the fixed rents attached to them in his Puttah. Their aggregate constitutes his rent for the year - He cannot be called upon for more but he may obtain an abatement in case of poverty or extraordinary loſses - He has the —

advantage of knowing in the beginning of the season when he ploughs his land the exact amount of what he is to pay — he knows the fixed rents of the different fields which he cultivates and that the demand upon him cannot exceed their total amount he knows the utmost limit of his rent not only for the present but for every succeeding year for it cannot be raised unleſs he takes additional land — and he is thereby the better enabled to provide for the regular discharge of his Kists, and against the loſses of bad by the profits of good seasons —

11 The Rutwar settlement though it may appear tedious when compared to the Village one is however not only better calculated to realize the Revenue, but is on the whole a

saving of time, because when it is once made there is no further trouble, but in the Village Settlement there is so much room for malversation, so many disputes between the Potails and Ryots about extra collections on the one hand and the withholding of rents on the other that more time is consumed in enquiring into those matters than in the original Settlement.—

11. The Hon'ble Court of Directors seem to be apprehensive that too much must be left in the Kulwar settlement to the agency of Native servants, but it does not appear to me that such agency can be dispensed with, or that when properly controlled, any serious evil can result from its employment. Without it the Company's servants could do little or

nothing - The most experienced Collector could hardly make the Settlement of ten Villages in a whole year, and after all it would most likely be done very indifferently. The native servants are restrained as far as men - with inadequate allowances can be restrained by the same considerations as the Public Servants in other Countries, by the fear of detection of losing their situations, and of punishment - In all Provinces - that have been permanently settled their Agency has been used, and it had them a much wider field for abuse than in the Rulwar settlements, because such Provinces having been previously settled for some years by villages, Talooks or other large tracts without descending lower into detail and being then disposed of for ever, all inquiry was at an end so that if the Revenue of Villages or Talooks could be undervalued and concealed for a short period till the permanent settlement took place the danger of discovery was over, whereas under the Ryotwar system the minute proceſs that is gone throug every year renders the most trifling abuse liable every moment to detection. When the rent of every field has been fixed by survey there is little room for abuse it cannot be against the Rayet, but may be in his favour because it can be effected only reporting cultivated land as Waste or by obtaining remiſsion on false pretences of poverty—but it has already been shewn that from the public manner in which the Kulwar Settlemen is conducted and the contending interests of the Rayets neither of these modes of injuring the Revenue can reach to any extent or be long concealed. There can be no doubt that the Kulwar settlement is better calculated than any other to bring to view the whole resources of the Country but whether it is equally well adapted to improve them can perhaps never certainly be known but by a long trial of its effect in an extensive district

I have the honor to be

Gentlemen,

Your most Obedient and humble servant

(Signed) Thomas Munro Collr.

(True Copies)

J. Webbe

Secretary

Comd

W. Gr

R

ANANTPOOR, 26th July 1807.

TO THE PRESIDENT AND MEMBERS OF THE

BOARD OF REVENUE.

GENTLEMEN,

Para. 1. THE Survey of the Ceded Districts being now completed, it becomes my duty to report to the Board the manner in which it has been conducted, the result of it in exhibiting the extent and assessment of all the various descriptions of land in the country, whether cultivated or waste; and the expense with which it has been attended from its beginning to its conclusion.

2. It was begun in June 1802, by four Gomashtas of my Cutcherry, who were at that time the only persons in the Ceded Districts who understood land measuring. It proceeded very slowly at first from the want of hands, but several of the Inhabitants being instructed every month, the number of Surveyors by the end of the year amounted to fifty, and was in the course of the following one augmented to a hundred. The Surveyors were at first formed into Parties of six, but afterwards of ten, to each of which a Head Surveyor or Inspector was appointed. With the exception of hills and rocks, all land of whatever kind was measured; all roads, sites of towns and villages, beds of tanks and rivers, wastes and jungles were included in the Survey. Ancient wastes were usually measured in extensive lots to be sub-divided hereafter as they may be occupied; but when it could be conveniently done, they were also frequently divided into fields of the ordinary size. As all fields that have ever been cultivated have names, they were distinguished in the Survey Registers by these names, and also by a particular number affixed to each in the order in which it was measured. The Surveyors used every where the same standard measure, a chain of thirty-three Feet, forty of which made an Acre. They were paid by the Acre at such a rate as it was supposed would enable them with diligence to earn about six Pagodas monthly. They were encouraged to be expeditious by the hope of gain, and deterred at the same time from being inaccurate through haste by the fear of dismission, for no false measurement beyond ten per cent. in dry land and five per cent. in wet, whether proceeding from negligence, from haste or design, was ever excused, and the frequent instances of loss of employment on this account that occurred during the early part of the Survey, soon rendered the Surveyors so cautious, that their measurement was afterwards in general sufficiently correct. The vacancies that were continually happening among them from dismission and more frequently from sickness, were at all times easily filled up from among a number of persons who always attended them with the view of being instructed and employed, but these persons on being appointed were, in order to guard against partiality, sent to the Party of a Head Surveyor different from that by whom they had been reported as qualified.

3. The Head Surveyors or Inspectors examined the measurement of the Surveyors placed under their charge. They were paid by the month. To have paid them by the Acre would have defeated the end of their appointment, by preventing them from examining carefully and deliberately the operations of the Under Surveyors.—But to guard against remissness and to leave them at the same time sufficient leisure for investigation, they were required to measure monthly one-tenth of the quantity of land fixed for a Surveyor.—They were not permitted to make this measurement all at once in the course of a few days, but were

obliged to make it gradually and uniformly throughout the month, by taking a few fields every day.—The whole of the Inspectors were frequently removed from one Party to another, because by remaining too long with one Party they were apt to entertain partialities and enmities, and to pass over the false measurement of some Surveyors while they exaggerated the trifling errors of others; and for these causes many Inspectors were at different times dismissed.—Both Inspectors and Surveyors were at first allowed a share of the produce of all extra collections and unauthorized enams which they brought to light; but as they often earned more in this way than by the survey, and with less labour, it was soon found that the Survey was impeded by these investigations, and it therefore became necessary to confine them to the single object of measuring the land.

4. The Surveyors were followed by Assessors, two of whom were allotted for the assessment of the land measured by each Party of ten Surveyors.—The Assessor on arriving in a village went over the land with the Potail, Curnam and Rayets, and arranged it in different classes, according to its quality.—In all villages the land, both wet and dry, had from ancient custom been divided into 1st, 2d and 3d sorts, agreeably to their supposed respective produce, but these divisions not being sufficiently minute for a permanent assessment, the classes of wet land in a village were often increased to five or six, and those of dry to eight or ten. The classification was made rather by the Potail, Curnam and Rayets, than by the Assessor, for he adopted their opinion unless he saw evident cause to believe that it was wrong, when a reference was made to the Head Rayets of any of the neighbouring villages, who fixed the class to which the land in dispute should belong. The quality of the land, where all other circumstances were equal, determined its class, but allowance was made for distance from the village and every other incident by which the expense of cultivation was augmented.—The Rayets were directed to be careful in classing the land, as the whole of any one class would be assessed at the same rate, but they were not told what that rate would be, because it was apprehended that they would be induced by such information, to enter a great deal of the better sort of land in the inferior classes.—It was discovered, however, after a trial of a few months, that by following this mode the Potails and Rayets not seeing immediately the effects of classification were not sufficiently impressed with its importance, and sometimes by entering too much land in the higher classes and sometimes in the lower, the assessment of some villages became more than they could possibly pay, and that of others much less than they had ever paid before. To obviate this mischief, the lands were both classed and assessed at the same time, by which means the Rayets perceiving at once the effect of classification in raising or lowering their own individual rents, felt the necessity of making it with care—after this principle was adopted, the classification was in general sufficiently accurate, except that in some instances the lands of Potails, Curnams and a few Head Rayets, were inserted in too low a class. These irregularities, however, were usually corrected either on the spot by the Assessor with the advice of the Rayets of the adjacent villages, or afterwards by persons appointed to revise his assessment.

5. As the Assessors did not always rectify fraudulent classification, but sometimes remained ignorant of it from negligence or connived at it from bribery, and as it was impossible to ensure from so many individuals a punctual observance of the same method of proceeding, it was thought advisable, for the sake of preserving uniformity and of checking abuses, to appoint five Head Assessors, selected from the most intelligent of the Ordinary Assessors.—Each Head Assessor had four Ordinary ones under him, his business was to review their classification and assessment and to correct them when wrong; he looked particularly to the classification of the lands of such persons as he suspected might have been favored by the Assessors, and where he was convinced, both from his own opinion and that of the principal Rayets of the neighbouring villages, that partiality had been shewn, he

transferred such lands to higher classes; and in the same manner when he found that the lands of any Rayets were classed too high, he removed them to their proper classes. If he saw no occasion for changing land from one class to another, he examined whether whole classes were not assessed too high or low, and raised or depressed them to different rates, wherever it appeared that an alteration was necessary; but he was not permitted to make any alterations in the accounts of the Ordinary Assessor—such alterations as he thought requisite were entered in those accounts in columns left for that purpose, so that when the settlement came to be finally made in the Collector's Cutcherry, all alterations might be seen and the reasons examined upon which they were grounded—as an interval of one or two months usually elapsed between the investigation of the Ordinary Assessor and that of the Head one, there was full time for every Rayet to ascertain whether his own land was properly classed, and if he thought that it was not, he had an opportunity of stating his objections to him on his arrival in the village; and as the Rayets of all the neighbouring villages were assembled, the Head Assessor, by means of Arbitrators from among them, easily determined all complaints of this nature.

6. If entire dependence could have been placed on the judgment and impartiality of the Head Assessors, nothing more would have been required in fixing the assessment, than to have adopted their estimates; but as these estimates were sometimes incorrect, and as they would have been still more so had the Assessors been relieved from the fear of a future examination, the whole of the classification and assessment underwent a complete investigation in the Collector's Cutcherry. On this occasion all the Potails, Curnams and Principal Rayets of every village in the district to be settled, were assembled at the Cutcherry. The business was begun by fixing the sum which was to be the total revenue of the district. This was usually effected by the Collector in a few days, by comparing the collections under the Native Princes, under the Company's Government from it's commencement, the estimates of the Ordinary and Head Assessors, and the opinions of the most intelligent Natives; and after a due consideration of the whole, adopting such a sum as it was thought would be the fair assessment of the district in its present state, or what the Inhabitants, in similar circumstances under a Native Government, would have regarded as somewhat below the usual standard. The amount fixed by the Collector was usually from five to fifteen per cent. lower than the estimates of the Assessors, for it is the nature of assessments proceeding from single fields to whole districts and taking each field at it's supposed average produce, to make the aggregate sum greater than what can be easily realized—after fixing a certain sum for the districts, it next remained to determine what share of this sum was to be imposed on each village. Had the detailed assessment been perfectly correct, it might have been done at once by an uniform remission of 5 or 10 per cent. to every field, but as this was always objected to by many of the Inhabitants who thought their lands were not so favourably assessed as those of their neighbours either in the same or other villages, it therefore became necessary to examine again the assessment of every village, such villages as claimed more than the average remission were investigated by the Principal Rayets of other villages, and each claim was admitted either fully or with such modification as both parties agreed upon. The extra remission thus granted to one set of villages was to be deducted from another, and it was effected in the same manner by employing the Rayets of other villages—after settling what proportion of the whole remission was to be allowed to each village, it still was necessary to ascertain whether or not any alteration was requisite in the classification of lands. In some villages, where none appeared to be necessary and where no objection was made, the classification of the Head Assessor was confirmed and the rent of each class, and consequently of each field, determined at once by lowering their assessment by the rate of remission granted to the village. In those villages where complaints were made of the classification, the objections were

examined, and if they were allowed to be just by Rayets not interested in the matter, the necessary alterations were made. Complaints of whole classes being rated too high or too low, were much more frequent than those of particular fields being entered in a wrong class, because each Rayet knowing the produce of his own and his neighbour's lands, took care to see where their qualities were equal, that his own were not placed in a higher class by the Assessors; but he was not so anxious about the rate at which the class was assessed, as he considered that whatever it was, it would be as favourable to him as to others.—Where some classes were rated too high or too low, it was usually owing to the Potail and Curnam of the village contriving to make the Assessor under-rate the class which contained most of their own land and over-rate some other one, composed principally of the land of the inferior Rayets.—But as the Collector's Cutcherry always inquired minutely into the assessment of the lands of the leading men in each village and as the whole district was present at the discussion and every man ready to prevent another from obtaining an advantage in which he did not himself share, no fraudulent assessment of any consequence could possibly be concealed.

7. The classification and assessment of the land having undergone three several investigations by the Assessor, Head Assessor and Collector's Cutcherry, and all objections having been heard and admitted, when well founded, nothing remained but to ascertain and register the rent of every field.—This was an easy operation, for as each class of land had been already rated according to it's quality, it was only to calculate the number of Acres in the field by 2, 3 or 4 Fanams, as the rate of the class might happen to be to which it belonged.—As this was a mere arithmetical process, it was performed by persons hired for the purpose, who were paid at the rate of one and a half Canteray Fanams for a hundred fields.—They were superintended by two Gomashtas from the Cutcherry, and when they had made out two Copies of the Register of Fields, one for the Collector and the other for the Tahsildar, the survey of the district was closed for the time.—It still, however, remained to ascertain by experiment, whether the assessment might not be too high in some cases. In the course of collecting the first year's survey rent, a list was made of such fields as were asserted by the Cultivators to be over-rated.—Their rent was at the end of the year again examined in the presence of the Principal Inhabitants, and either lowered or confirmed, as circumstances appeared to require. This was the last operation of the survey, and it usually occasioned a reduction of from one half to one and a half per cent. on the assessment.—The equivalent might easily have been made up from lands which had been under-rated, for the assessment was as often below as above the proper point; but it was thought better in this case to make no alterations, lest it should weaken the confidence with which it was wished to impress the Inhabitants in the permanency of the survey rent.—The final correction above mentioned has been made in all the districts which were settled by the survey rent in 1215; but in those districts where the survey rent was not established till 1216, and in those where it will not be introduced till 1217, the correction cannot be effected until 1217 in the one case, or until 1218 in the other.—It will occasion a decrease of about ten thousand (10,000) Pagodas in the total assessment of the land inserted in the Statement.—The mode of measuring and assessing the land has been explained at so much length that it can hardly be necessary to say more upon the subject, but should any further information be required, it will be more easily gathered from the accompanying Copies (Nos. 1, 2, 3, 4) of Instructions to Surveyors and Assessors, than from any description whatever.

8. The accompanying Statement No. 5, contains an abstract of every thing that seems to be necessary in an Agricultural Survey. It shews the population, the number of cattle and sheep, and the extent and value of all land cultivated and waste, and though unavoidably somewhat long, it is so plain that it may be easily understood from the slightest inspection; and I shall therefore have occasion to make only a few remarks upon the principal heads.

9. When I transmitted to the Board on the 24th August 1802, an abstract of the population of the country, I was convinced that it was greatly under-rated, but I took no immediate measures to ascertain the fact, because I was aware that the Inhabitants at that time would have suspected that the inquiry was instituted merely with the view of introducing a general capitation tax, and would have endeavoured as much as possible to suppress information; but as I knew that whatever apprehensions they might formerly have entertained on this point had been dispelled by the abolition of many old taxes within the last four or five years and by the limitation of the land rent by the survey, I thought the conclusion of the Survey a proper time for obtaining a more accurate account of the population than had hitherto been done. Instructions were, therefore, circulated in August last, to make out new Returns of the number of Inhabitants in every village, founded, as far as it might be practicable, upon actual muster, except in the case of those casts who seclude their women from public view. The Returns were prepared by the Curnams of the different villages assisted by the Potails, from muster, where that mode could be adopted, and where it could not, as among Mussulmen as well as several casts of Hindoos, from the information of the heads of families or of their neighbours. The Paper No. 7, has been drawn up from these Returns and probably exhibits as accurate a Statement of the population of an extensive province, as can in general be procured in any other part of the world. The total number of Inhabitants is 19,17,376, which is 6,89,263 more than the Return of 1802—a part of this excess, perhaps one-fourth, arises from the increase of population during a period of five years of tranquillity—a small part is also owing to the return of Inhabitants who had emigrated under the Nizam's Government, but the remainder must be attributed to the falsity of the former Returns. There is every reason to believe that the total is rather below than above the actual population, for the number of females ought to be greater. It is, according to the Statement, one-tenth less than that of males, but if the same proportions exist here as in Europe, the difference cannot be more than one in a hundred, and the whole number of Inhabitants would, upon this principle, be 20,14,294.—It should, however, be observed, that it is a general opinion among the Inhabitants, that the number of males is actually always one-tenth greater than that of females.—I was at first inclined to believe that the difference might have arisen from the seclusion emales, but it is not particularly great among those casts who follow this ctice, but extends to every cast and every district.—I examined the details of eral villages in different parts of the country, and though in one village the females were more numerous than the males, and in a few others nearly equal in number to them, yet the average result was the same as in whole districts.—The coincidence of so many unconnected accounts is certainly a strong argument in favour of the popular notion of males being one-tenth more numerous than females.

10. Accounts were also taken in the course of the last Fusly, of the number of cattle and sheep in the country, but they cannot be expected to be so accurate as those of the population, not only because the Owners are averse to giving true reports, but because herds and flocks move frequently from one part of the country to another for the sake of pasture, and many herds are almost wild, and their numbers must therefore be taken upon the word of their Keepers.—After making allowance, however, for these obstacles, the actual does not, I imagine, exceed the estimated numbers of cattle and sheep above one-tenth, or at most one-eighth.—The number of black cattle is 11,98,613 and that of buffaloes 4,93,906—although a considerable proportion of both perished during the severe droughts of 1212 and 1213, the stock of both has increased within the last five years.

11. The number of sheep, according to the Returns, is 11,47,492, and of goats 6,94,633.—The actual number of both is probably one-eighth more, because from their being kept chiefly in the fields or jungle, and from the Owners having a superstitious prejudice against their being counted by others or even by themselves, it

is more difficult to obtain correct statements of sheep and goats than of black cattle and buffaloes.

12. The quantity of sirkar land in cultivation, according to the Survey, is 32,03,859 Acres, of which the assessment or fixed rent is Star Pagodas 17,08,115, and the quit and extra rent Star Pagodas 1,44,840, in all Star Pagodas 18,52,955 (No. 5) The cultivation in the Statement is not that of any one year but of several, that of each district is entered for the year in which it's survey was made, from 1213 to 1216, but as the best cultivated districts were first surveyed and afterwards those in which the greatest increase has taken place, the total may be considered as the average cultivation of ordinary years.—It is exceeded only by the cultivation of Fusly 1215.—The various products from which the land rent is drawn and the proportions of each, are shewn in the Statement No. 8.—It was made out in 1211, since which period the proportions of some of the more valuable articles, as Indigo and Sugar, have greatly augmented.—Indigo to the value of Star Pagodas 105,000, paid duty in 1215, and it is supposed that the export to the Carnatic for which no duty was paid, was equal to Star Pagodas 20,000. The quantity would have been nearly doubled in 1216, had not the crops been destroyed by the drought. The coarse Sugar or Jaggery manufactured in 1216 was double the quantity of any preceding year. The increase of these articles is occasioned by the abolition of an extra land rent amounting to twice or three times the ordinary rate, to which all land employed in their culture was subjected, and this increase is likely to go on progressively, as the demand for them is great. Cotton, one of the chief products of the Ceded Districts, has not increased in a similar degree, because the demand for it is not greater than usual, and because from it's being a common article of cultivation, and never having paid more than the ordinary land rent, it has obtained no advantage from the equalization of rent by the Survey. It's estimated produce in Fusly 1215, is shewn in the Statement No. 9, which was last year transmitted to the Board of Trade. This produce is not likely to increase in a greater ratio than the general cultivation of the country, because Cotton is hardly more profitable than Grain to the Rayets. But should any considerable supply be required for the Company's Investment, the rise in the price which must in consequence take place, will occasion a greater quantity to be grown upon the land now occupied. The augmentation, however, will not be so great as might be expected, because it will be limited by the more substantial Rayets being unable to raise Cotton without a succession of other crops, and from the poorer Rayets seldom being able to raise it at all. This does not proceed from any particular difficulty or expense attending the cultivation, but from the necessity of raising in the first place Grain for themselves and Straw for their cattle, and from their rarely after providing these articles having the means of raising any thing else, so that not one-fifth of the cotton land now in cultivation is employed in rearing that article.

13. The waste land is the great source from which an additional supply of Cotton may be obtained, but this can only be effected by lowering the present assessment—a reduction of 25 per cent. would in the course of ten or fifteen years bring into cultivation from a million to a million and a quarter of Acres, and Cotton could be grown to any extent that could possibly be required.—The price would rise at first by the purchase for the Investment, but it would fall again to the ordinary standard whenever the increased produce bore the same proportion to the increased demand, as the present produce to the present demand.—The time which might be required for the price to fall would depend upon the quantity of Cotton which might be wanted for the Investment, but it could hardly exceed eight or ten years, because more additional Cotton might be raised within that period than the Investment could demand. The waste which has been in cultivation within the last twenty years amounts to 21,33,363 Acres, and that which has either not been cultivated within that time or never, amounts to 41,29,953 Acres, making in all above six million of Acres, of which about one-sixth is fit for Cotton. 14.

14. The total enam land in the Ceded Districts contains 25,99,747 Acres, of which the estimated rent is Star Pagodas 12,35,458, about six-tenths ($\frac{6}{10}$) of the whole is waste.—The land held by Bramins under the denomination of dhirmaday (Statement No. 6), is chiefly cultivated by Rayets who seldom pay the Enamdar more than a fourth or a fifth of the rent.—In many villages these enams are divided among the Rayets, who allow the Enamdar only a small quit rent, and regard the rest as their own from long possession. The enams of Potails and Curnams amount to 6,47,011 38 Acres, of which the estimated rent is Star Pagodas 3,02,587 21 33—about four-fifths of the whole are cultivated. These enams are in many villages thirty or forty per cent. of the revenue, but in others not more than two or three per cent. In general all above five per cent. may be regarded as unauthorized. The frequent changes of Government and the loss or rather concealment of accounts have, during a long course of years, facilitated the fraudulent extension of these enams, at the expense of the sirkar lands. Many additions have in this manner been made to them under the Company's Government, and even at the moment of the Survey, as it was feared that no opportunity might afterwards offer for such practices. In some cases, a portion of these extra enams arises from grants for building small forts or digging wells for public use. In others, they pay a quit rent, but they ought all to be examined hereafter, and be subjected, where excessive, to resumption or assessment. The whole of the sirkar and enam land capable of cultivation amounts to twelve million and sixty-six thousand and nine hundred and twenty-three Acres (12,066,923), of which the rent, as fixed by the Survey, is Star Pagodas 39,54,417.

15. The last description of land in the Statement, is what is called porrampoke. It comprehends all land that is utterly unproductive, sites of towns and villages, beds of rivers, and in some cases of tanks, roads, and extensive tracts of rocky and stony ground where no plough can ever go.

16. I reckoned at the commencement of the Survey, that it might be finished in four years, and that the expense would be about four per cent. of the revenue of one year. The average revenue has been about sixteen lacs of Pagodas, which at four per cent. gives 64,000 Pagodas. But the Survey has already cost 80,000 Pagodas and will cost about 3,000 more. This increase is occasioned by its having occupied nearly five years instead of four, owing to my attention having been partly diverted from it to the business of supplies while the Army was in the Field, and to its having been necessary to survey a second time a great part of the lands on the banks of rivers, in order to ascertain how much of them had been carried away by the inundation in October 1804.

I have the honor to be,

Gentlemen,

Your most obedient and humble Servant,

(Signed) T. MUNRO,

Collector.

R

No. I.

INSTRUCTIONS to SURVEYORS.

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1. ALL your measurements of every description of land, wet and dry, are to be made with a Chain of thirty-three Feet.

2. Your accounts are to be kept in Acres, Goontas and Anas.—One Square Chain is one Goonta, and forty such Goontas are one Acre.

3. When you arrive in a village you will, previously to beginning the measurement, take a Muchulka from the Potail and Curnam according to the Form which has been delivered to you.—N. B. This Form states that the Curnam's account of sirkar and enam land, house and shop tax, and every article of revenue, is true; and that if it is found to be false in any point, he will forfeit his office.

4. The Curnam and Potail of the village must attend you during the measurement, and you must always give timely notice to the Rayets; in order that they may be present at the measurement of their own fields.

5. In measuring a village you will begin at one side and proceed regularly on, marking the field first measured No. 1, the next No. 2, &c. These numbers will serve to distinguish fields when there are several of the same name in one village.—After measuring the dry you will measure the wet land, and number the fields in the same manner, beginning again at No. 1, 2, &c. and the same rule must be observed with respect to baghayet or garden land.

6. The name of every field must be entered in your accounts.—Where fields, whether cultivated, uncultivated or waste, have a name, you will insert that name. Where they have none, you will, in concert with the Potail and Curnam, give them one.

7. In the account of the measurement of every field, whether wet or dry, you will always specify the names and number of the fields by which it is bounded.

8. In dividing fields of red land, you will mark the division by a bank of earth or stones; but in black land you will always mark the division by setting up boundary stones, because the polli or bank of earth would injure the black land by over-running it with long rooted grass.

9. You will pay the hire of the Coolies employed in marking boundaries either by stones or banks of earth.

10. If a field, not being larger than may be cultivated by one plough, is ploughed in part only and the rest waste, you will not divide it, but measure it as one field.

11. If a field is too large to be cultivated by one plough, you will divide it into two or three fields as may be necessary—As the extent of land cultivable by one plough depends upon the nature of the soil, you will be guided by the custom of the village, and the opinion of the Potail, Curnam and Principal Rayets in regulating the size of fields.

As the sub-division of a large cultivated field is ordered to be made solely upon the supposition, that if thrown up by the present Occupant it may be left waste from there being few Rayets in the village who have the means of cultivating it; yet if, from the state of agriculture in the village there is no danger of it's being left uncultivated, it will not be necessary to divide it, even though it should be too large for one plough.

12. In the measurement of dry land you will class black and red land separately.

13. If a quarter only of a field is cultivated, enter the whole field as waste; if half only is cultivated; enter half as cultivated and half as waste; and if three quarters are cultivated and one quarter waste, enter the whole as cultivated.

14. In measuring uncultivated land, you will divide it according to the old marks or bounds. Should you meet with waste (anadi) having no such marks, you will direct them to be made; you will class uncultivated lands into fallow of 1, 2, 3, 4 and 5 years; waste from 5 to 10, 10 to 15, and 15 to 20 years; and anadi or waste, which has either never been cultivated or not been cultivated within twenty years.

It is only when waste is divided into fields or found in small pieces, that it is to be measured by separate fields, when lying in large undistinguished tracts it is to be measured in the gross; but whether found in small fields or in extensive commons, it is to be named and numbered.

If after measuring twenty cultivated fields numbered 1, 2, 3 to 20, a piece of waste follows, it will be numbered 21, and the cultivated field which comes after it 22, and so on as often as waste intervenes; but as the largest piece of waste is usually surveyed after all the rest of the village is finished, it will of course be the last number: suppose that this No. is 50, then if at any future period it should from the extension of cultivation become necessary to divide it into fields, these fields will be numbered in succession No. 51, 52, &c. But this cannot be done in the case of the waste No. 21, because it is already followed by No. 22. When therefore No. 21 comes to be divided into fields, these new fields must be numbered No. 1 in 21, 2 in 21, &c.

15. When a field contains a few tamarind, kikar or other productive trees, you will make no deduction for the land under their shade, because the Rayet derives a profit from them; but where there is a bhertree or several other unproductive trees together forming a shade, you will measure the land occupied by it and deduct it from the field.

16. In measuring purrimpoke or land that cannot be cultivated, you will specify the extent of forts, of pettahs, of open villages, of the court yards of houses with the numbers and kinds of trees in such yards, of the banks of tanks, rivers, nullahs, ravines, hillocks, roads, kullar or barren land, wells, salt mounds, and of topes, stating the numbers and species of trees; you will also specify the purrimpoke in the fields of Rayets, and deduct it from their land.

17. In tarbunds or palmyrah topes you will insert the number of trees, and class them into male and female, young, productive, and old or past bearing; you will also measure separately the divisions or parts of the tope occupied by different Rayets.

18. You are not to measure hills or beds of rivers.

19. You will consider as garden or baghayet, all lands, in whatever manner they may be watered, that do not yield rice, but produce raggy, jowari, tobacco, red pepper, &c. and you will enter as garden so much land only as can be watered.

20. In measuring wet land, you will specify whether it is watered by large tanks, by great nullahs such as those of the Toombuddrah and Pennah, by kumpli or draw wells, or by kushems or nullas proceeding from springs.

21. You will enter as wet land all gardens having a constant supply of water and containing cocoanut and other fruit trees; you will specify the quantity of waste land between the rows of trees; of land cultivated where the trees are thinly scattered, and of cultivated land where there are no trees, you will note the number of plants, of young trees, of productive, and of old or unproductive trees, and specify whether they are cocoanut, soopari, tamarind, jamoon, lime or orange, &c.; you will also enter as wet land plantations of betel and sugar cane, and likewise land producing tobacco and red pepper, &c. provided there is water enough for rice.

22. In wells and rivers kumplis where there is a constant supply of water, and

where the land having formerly produced rice, is now from some cause or other cultivated with dry grain; you will enter as wet land all that land which is marked out as atchkutt, or rice fields, and which can be watered; but if from the scarcity of water such land is in particular years only cultivated as wet, you will measure it as dry.

23. When fields of garden or wet land are too large, they must be subdivided in the same manner as those of dry.

24. You will measure the beds of tanks and class the lands included in them according to the nature of the soil.

25. You are to enter as cultivated land the cultivation of the last Fusly only, that is to say, of the year previous to that in which the survey takes place—for if lands cultivated in former years but waste last year, or cultivated in the last but not in the present year, are entered in the survey cultivation, the account will not exhibit a true statement of the cultivation of any one year.

26. You are to measure only such lands as are allotted to you. If you measure the lands of another Surveyor, you will not be paid for them but fined.

27. When boundaries are disputed, if the lands in dispute are cultivated and have been annexed to one village since the year Kelah or the establishment of the Ahkam Namah, enter them in that village.—If the lands are anadi or old waste, enter them in the village which agrees to walk along the boundary.

28. To prevent the survey from being retarded by indolence, you must measure daily, whether sirkar or enam land, as follows:

Dry.		
If cultivated	5,000	Goontas or Chains.
If layek bunjer or uncultivated land divided into fields	6,500	Do.
If anadi bunjer or undivided waste or common	25,000	Do.

Wet.		
If cultivated	1,500	Goontas.
If uncultivated	2,500	Do.

29. You will receive at the above rates six Pagodas monthly, but your pay being regulated by your measurement, will be increased or diminished in the proportion that your measurement during the month may be greater or less than the quantity prescribed. In order to ascertain the amount of your pay, you will send an abstract of your measurement monthly, through the Examiner, to the Treasury, in the following form:

Dry.		*Goontas.*		*Acres.*
Cultivated	Sirkar	90,000	or	2,250
	Enam	5,000		125
		95,000		2,375
Uncultivated	Sirkar	45,500	or	1,137½
	Enam	5,000		125
		50,500		1,262½
Waste—Sirkar		75,000		1,875
Total Acres dry				5,512½
Wet.				
Cultivated	Sirkar	4,500		112½
	Enam	750		18¾
		5,250		131¼

Uncultivated

Uncultivated	Sirkar	2,000	50
	Enam	500	12½
		2,500	62½

Total wet, Acres 193¾

Grand Total, Acres 5,706¼

30. In your abstract it is not necessary to particularize the dates of measurement, the name of the month only is wanted.

31. As the Chain is frequently broken and some of its links lost, you will compare it from time to time with the standard which you have received for that purpose.

32. If on trial by the Examiner your measurement is found to be false, you will be dismissed, if it has proceeded from negligence, and punished if from design.

33. You will inquire into unauthorized new enams and concealed lands. If you discover any not entered in the accounts of the Curnam, you will receive on proof one half the amount, and the persons through whose information you make the discovery, one quarter of your half.

34. You will be allowed two Chain Bearers and one quarter of a Canteray Fanam for each daily; you will pay them and also the Coolies employed in making the boundary marks daily, in presence of the Potail and Curnam, and take their receipts.

35. You will receive half a Pagoda monthly for oil and stationary.

36. You will let the Curnams enter the account of the measurement, and you will compare your abstract with their's daily.

37. You will deliver both your rough and fair accounts of measurement to the Examiner.

38. You will pay the bazar price for all articles received in the villages. If you do not pay, or if you receive batta, you will be dismissed.

(Signed) T. MUNRO,
Collector.

R

No. 2.

INSTRUCTIONS TO AZMAYESH GOMASHTAHS, OR EXAMINERS OF THE SURVEY.

1. As you are appointed to the superintendence of a Party of ten Surveyors, you will regulate their survey as follows:

2. When a village has 8 or 10 large mujerahs, you will send two Surveyors to each; but if the mujerahs are small, only one.

3. When there is a large mouzah without any mujerah, you will mark out by flags the portions to be surveyed by each Surveyor, and let them compare their accounts of boundaries with each other, so as to prevent any land from being omitted on their respective limits.

4. When a mouza is small and you think that the survey will be accelerated by employing only a part of the Surveyors in it and sending the rest to another mouzah, you will do so.

5. If the mujerahs of a mouzah have old boundaries, you will adopt them; if they have no visible boundaries, you will set up stones in order to distinguish them.

6. You will take care that no land is omitted between the respective limits of your own Surveyors, or between their limits and those of other Parties of Surveyors.

7. You will take the rough accounts (the kham chitah or   ) from the Surveyors, and make by them all your comparisons of measurement.

8. In your examinations of measurement you will attend particularly to the fields of Potails, Curnams, and Kushbash Inhabitants.

9. You will examine by remeasurement daily, as follows:

Dry........................500 Goontas or Chains.
or Wet.....................150 Do.

and transmit the account of the examination in the following Form: No. 1. (Margoza tree field of Rungah Reddy—sirkar land) to the north of Goind Gauru's yetmanee field, measured by Bheem Row.............4 Acres, 18¼ Goontas.

VIZ.
East to West..................11½ Chains
North to South................15½
Total.......178¼ or......   4   18¼

Azmayesh or Trial..............................5 Acres, 1 Chain.

VIZ.
East to West ....12 Chains
North to South.................16¾
Total.........201 or......   5   1

10. You will transmit your trials with the rough accounts, to the Cutcherry, and give the fair ones to the Accountants (Awurdah Nowis).

11. In examining the measurement, if the excess of the land on trial is above 12½ per cent. in dry, or 10 per cent. in wet, you will add the difference to the field. If the deficiency is more than 10 per cent. in dry, or 5 per cent. in wet, you will deduct it.

12. If in any village you find the measurement of the whole or the greater part of the fields incorrect, and that a new survey is required, you will state the circumstance and obtain leave before you begin.

13. If any Rayet complains that the measurement of his field is not fair, you will measure it again.

14. You will inquire into new unauthorized enams, extra collections, land, and articles of the village taxes suppressed in the accounts; of all such discoveries you will receive one half as a reward, and one quarter of your half will be paid to the person from whom you may have received your information.

15. As the Chains are frequently broken, you will compare them occasionally with the standard measure.

16. You will get two Chain Bearers from the Tottis or Tallaris of the village, you will pay them one quarter of a Cantaray Fanam each daily, in the presence of the Potail and Curnam, and take their receipt, and you will send a statement of the expense with your monthly accounts.

17. You will divide all the villages that fall to your share according to the number of Surveyors, write the different shares on an equal number of papers, and let the Surveyors draw lots and measure the villages which their respective lots contain.

18. Your Party is to measure only such villages as may be allotted to it. If in the hope of getting more pay from black land your Surveyors measure the lands allotted to another Party, they will receive no pay for them and be fined.

19. After finishing the measurement of the villages allotted to your Party in any district, if there is any Party which has not begun its measurement in that district, you will measure it's villages; but if there is no Party which has not commenced, you will proceed to the next district.

20. You are not to measure in four or five days the number of Acres prescribed to you for the month, but to measure daily, except on those days when you are on your way to another district. The measurement may be more in some days and less in others, but the prescribed quantity for the month must be completed.

21. You are not to try the measurement of a part of the Surveyors in one month, and that of the rest in another, but you are in each month to try the measurement of all the Surveyors.

22. You are not to remain behind the Surveyors, because unless you are with them you cannot compare with them the false measurement which you may discover. If you are not always in the same district with them, you will be dismissed.

23. With your Monthly Abstracts you will send a List of the Surveyors and Peons present and absent, you will give your rough accounts of measurement examined to the Amildar, who will forward them to the Collector's Cutcherry, and you will take the Amildar's receipt for the accounts.

24. You will receive a monthly allowance of 22½ Fanams for sader warid.

25. You will pay for all articles at the bazar price.

(Signed) T. MUNRO,
Collector.

R f

No. 3.

To *ASSESSORS or TERRIM MUTTASEDDIES.*

1. You are to class the lands surveyed by Ten Surveyors, according to their rate or terrim. In settling the terrim you are to assemble the Potail, Curnam and Rayets of the Village, and also the heads of the neighbouring Villages, and do it with their advice.

2. You are to class the lands of the whole moza into first, second, third, &c. according to their rates. If the best land is in the cusbah, you will enter it in the 1st rate. If the first land of any of the mujerahs is only equal to the second of the cusbah, you will enter it in the 2d. rate. If, on the contrary, the first land of the cusbah is equal only to the 2d of the mujerah, you will enter it in the 2d rate; for the rates are to be for the whole village generally, and not for each mujerah separately.

3. In fixing the rates, the Rayet who occupies the land must be present; you are to consider the condition of the land and not of the Rayet, for the one is permanent but the other is not; and you are to be careful not to enter the first rate as second, or the second as first, &c.

4. You are to mention the colour of the land, in order that in fixing the rent the class to which it belongs may be the better known.—The colours are as follows:

Regur.

1 Black—mixed with stones.
1 Black—mixed with chunam stones.
1 Black— with white earth.
1 Black— with sand.
1 Black— with pebbles (gargatt.)
1 Black—mould.
—
6
—

Red

1 Red—mixed with stones.
1 Red— with sand.
1 Red Earth.
—
3
—

5. You will inform the Rayets that the whole land of each class will be assessed at the same rate, and caution them to class the fields according to their real quality.

6. In classing the lands, you will proceed as follows:

Dry, at ½ Canteray Fanam difference for each rate.

Rate.	*Acres.*	*Rate per Acre.*		
1	100	1	,,	,,
2	50	,,	9	8
3	40	,,	9	,,
4	,,	,,	8	8
5	,,	,,	8	,,
6	,,	,,	7	8
7	,,	,,	7	,,
8	,,	,,	6	8
9	,,	,,	6	,,
10	,,	,,	5	8

Rate.	Acres.	Rate per Acre.		
11	„	„	5	„
12	50	„	4	8
13	40	„	4	„
14	50	„	3	8
15	40	„	3	„
16	30	„	2	8
17	„	„	2	„
18	„	„	1	8
19	50	„	1	„
20	„	„	„	„

Bagayet, at 5 Canteray Fanams between each rate.

Rate.	Acres.	Per Acre. C. Pags.		
1	10	10	„	„
2	15	9	5	„
3	„	9	„	„
4	40	8	5	„
5	50	8	„	„
6	„	7	5	„
7	„	7	„	„
8	„	6	5	„
9	„	6	„	„
10	„	5	5	„
11	„	5	„	„
12	„	4	5	„
13	„	4	„	„
14	„	3	5	„
15	„	3	„	„
16	10	2	5	„
17	„	2	„	„
18	„	1	5	„
19	„	1	„	„
20	10	„	5	„

Wet, at 5 Canteray Fanams difference between each Class.

Class.	Acres.	Rent per Acre Canteray Pags.		
1	10	6	„	„
2	„	5	5	„
3	„	5	„	„
4	„	4	5	„
5	40	4	„	„
6	50	3	5	„
7	„	3	„	„
8	20	2	5	„
9	15	2	„	„
10	20	1	5	„
11	10	1	„	„
12	3	„	5	„
13	„	„	„	„
14	„	„	„	„
15	„	„	„	„
16	„	„	„	„
17	„	„	„	„
18	„	„	„	„
19	„	„	„	„
20	„	„	„	„

The above is given as an example for your information; you are not, however, to enter the money rates, but only to take care that the lands are correctly classed. The classes may be as numerous as the different kinds of land are, but in the moza you are not to make more than 10 classes of dry,
6 of garden, and
8 of wet.

7. In regulating the proportions of the decrease of rent between each class, you will be guided by the quality of the land, and make it in some villages for dry ½ a Canteray Fanam; and in other villages where the rent is low, ¼ of a Canteray Fanam.

for garden 5 and 2½ Canteray Fanams;
for wet 5 and 2½ Ditto.

If in a village you find that the difference between any two classes of land should be ½ Canteray Fanam, you will make the same difference between every other class; and in the same manner, if the difference between any two is ¼ Canteray Fanam, you will continue that difference through all the other classes; and in garden and wet, if the difference between two classes is 2½ or 5 Canteray Fanams, you will make one of these rates the difference between all the other classes, but you must not have both rates of difference in the same village.

N. B.—The rent of dry land in some of the western districts was found to be so low, that the rate of decrease (oottar) could not be restricted to ¼ of a Canteray Fanam without great inconvenience; it was, therefore, extended to ⅛ of a Canteray Fanam, or 2 Anas,—and the following additional article was inserted in the instructions.

8. Though you were formerly directed to restrict the rate of decrease (oottar) in dry land to ¼ of a Canteray Fanam, yet as the accounts must be regulated by the land and not the land be made to suit the accounts, and as the usual rent is in some places only from ¼ to 1 Canteray Fanam per Acre, if there are seven or eight classes rising ¼ of a Canteray Fanam each, it will make the rent too high; you will, therefore, if there are only 3 or 4 classes, keep the oottar at ¼ Fanam, but if there are more, you will make the oottar 2 or 3 Anas of a Canteray Fanam, according to the custom of the village.

9. In writing the Abstract of the village, you will state at the head of the columns of dry, wet, and garden, the oottar or rate of decrease between the different classes. If dry, ⅛, ¼ or ½ Canteray Fanam; if garden or wet, 2½ or 5 Canteray Fanams.

10. In classing the land you will consider both the nature of the soil and the expense of labour—for instance, if one field is near the village and another of the same quality at a distance from it, the distant field must be rated lower, because it requires more labour to watch and also to plough it, you will make allowance for the additional expense and lower the rate accordingly; so that it may be cultivated with the same ease as the land of the same kind near the village; you will also, in garden and wet land, make allowance for the deficiency of water, and where there are nullas and wells for the extra labour, and reduce the class.

11. You are to class the land not merely by its intrinsic quality, but also by its actual state of cultivation. Thus, if two adjoining fields of the same quality with respect to soil are held, the one by a poor and the other by a substantial Rayet, you will not enter them in the same class, but you will place the field of the poor Rayet in such lower one as its unimproved state may render necessary.

12. If in one field, whether dry, wet, or garden, there are two or three different kinds of soil, you will not class the kinds separately, but take the average of the whole and make one class.

13. In classing wet and garden, observe the following detail: Divide the land of tanks and nullas into one crop and two crop land. In well land, consider whether the well has water for one or two crops, and make the class higher or lower accordingly.

14. In classing betel and cocoanut, &c. gardens, you will enter the land in the same class as land of the same kind on which there are no fruit trees, without making it either higher or lower on account of the trees.

15. In garden, you will enter as garden only what is now cultivated, and you are not to add to it any of the neighbouring dry land on the supposition that there is water enough to convert it hereafter into garden.

16. In garden which is now waste (anadi), you will examine whether when last cultivated the crop was a dry or a wet one. If dry, you will class the land as dry, and if wet, as garden.

17. In classing dry waste (anadi), you will proceed as follows: If it is divided into fields by old boundaries and has been so measured, you will class each field separately. If there are no old boundaries or land marks, you will class it by the divisions into which the Surveyors may have formed it.

18. In classing the lands you will take the rough account of the survey and class according to the order of the Nos. in that account; after which you will separate the sirkar and enam, and the sirkar cultivated and uncultivated, and waste land, and class the whole according to their respective rates; you will not add up the fields rayetwar, for it is not necessary [illegible]ew, what each Rayet occupies; but in enam lands, you will add up the fields both in their classes and under the name of the person to whom they belong.

19. You are [illegible] class the lands dry, garden and wet, as they are distinguished by the Surveyors; [illegible] are not to alter their classification, but you may note where you think it is wrong.

20. You are to class monthly 3,000 Canteray Pagodas of land, calculated by the rent of the preceding year, for which you will receive ten Star Pagodas monthly. If you class a smaller quantity, your pay will be reduced in the same proportion, viz.

for Canteray Pagodas	2,750—Pay, Star Pagodas	9
	2,500	8
	2,260	7
	2,000	6

If you class a smaller quantity than 2,000, you will be dismissed; but you will receive no increase above ten Pagodas pay, whatever quantity you may class. If, however, in the course of the year you class more in one month and less in another, the difference will be allowed, provided it does not, on the whole, exceed 10 Pagodas monthly.

21. You are to examine if fields have been concealed or articles in the village taxes suppressed, but you are not to enquire into differences of rent or extra collections.

22. You will not enter the land forming the beds of tanks as barren or useless purrimpoke, but you will enquire how it is cultivated when the tank is dry, and class it accordingly.

23. You are to compare your accounts with the Curnam daily, and let him take them on the spot; you may carry him and the Potail to the neighbouring villages, to give their opinion on classing the lands of them; but not to write the accounts of their own village.—If you make out your accounts without letting the Curnam take a copy, your pay will be stopt every month in which this is done.

24. In making out your abstract of the land in classes (kissimwar goshwarah), you are not to enter as cultivated the cultivation of 2 or 3 years, but only that of the preceding year.—If more is entered you will be dismissed.

25. As the Surveyors, in order to get more pay, make out their accounts hastily and give false additions, you will make your Gomashtas compare them and send a list of all errors monthly to the Treasury, shewing the dates of measurement and the differences of the number of Acres.

26. The land classed by you will be examined by the Head Assessor (Ser Terrim), and if any material error is discovered, you will be dismissed.

27. You will make out the accounts of each village according to the forms, and when the district is completed, give thewhole to the Amildar: you are not to keep the accounts after the district is finished, nor to carry the Curnams to another district.

28. You are not to wait for the (Ser Terrim) Head Assessor, but as soon as you finish one village proceed to another.

29. You are not to dismiss or employ Gomashtas or Peons without reporting and obtaining authority.

30. You are not to beat or confine any of the inhabitants, and you are to pay for all articles at the bazar rate.

(Signed) T. MUNRO,
Collector.

R 59,

No. 4.

To SER TERRIMDARS or HEAD ASSESSORS.

1. As you are appointed to superintend and correct the assessment of five (Terrimdars) Assessors, you will divide your share of each district into five divisions and give one to each Terrimdar, and you will give him at the same time the survey accounts which will be delivered to you by the Amildar.

2. You will examine the classification of the lands, and you will fix the rates of assessment in conjunction with the Potails, Curnams, and Principal Rayets; and if you wish for the assistance of any intelligent Persons formerly employed in the revenue, the Amildar will send them to you on your application.

3. In making the assessment, you must examine all circumstances that may assist in enabling you to form a right judgment; you must consider the ahkam namah or assessment of Tippoo Sultan, the present extent of cultivation, the condition of the Rayets and the nature of the soil; you will then fix the rate of assessment of each class of land in dry, garden, and wet; you will explain it to the Rayets and obtain their consent to it, and you will take care that it is not so high as to impede cultivation hereafter; you will also examine well the kamil rent of each village, the detail of the ahkam namah and of the rent of the last twenty years, and enter them in your Statements.

4. If you find that any of the Terrimdars have classed the lands wrong, whether from ignorance or corrupt motives, you will report, in order that they may be dismissed.

5. Where you find that the Terrimdars have entered two or three kinds of land in the same class, you will transfer each kind to its proper class.

6. As the classing the fallow and waste lands at too low a rate might induce the Rayets to occupy them and throw up their cultivated lands, to the injury of revenue, you will therefore keep in view, that waste lands are to be so classed as not to discourage their cultivation, and at the same time as not to give them any advantage over the old cultivated lands.

7. As your assessment is regulated by the quality of the land and its actual state of cultivation, and as the Bramins and other tyazgar or privileged casts & the cuttgoottah shrotrium and guddad landholders have always held and must still be permitted to hold their lands at a reduced rent, and as this remission must be deducted from your assessment & thereby reduce its amount, you must be careful, in comparing your assessment with that of former periods, to deduct the remission previously.

8. You will ascertain whatever has been allowed by the custom of the village as cuttgoottah (low rent to different casts), shrotrium (enam & low rented villages to Bramins), and guddad (quit rent for levelling rugged land), & shew the amount of each separately in your abstract.

9. You are not to detain the Terrimdars until you arrive yourself to examine their assessment, but let them, as soon as they have finished one village, proceed to another.

10. If a part of your Terrimdars have finished their divisions while another part is still behind in a different district, they will also finish the divisions which have not been begun before they proceed to a new district.

11. You will send the Pay Abstract of the Terrimdars and Peons monthly to

the Amildar, who will get the amount from the Treasury, and you will issue it and send a receipt.

12. When the assessment of a district is finished, you will deliver all the accounts to the Amildar and take his receipt.

13. You will class and assess monthly 15,000 Canteray Pagodas of land, calculated by the rent of the preceding year; and in case of any deficiency, your pay of fifteen Pagodas will be reduced in the same manner as that of the Terrimdars.

(Signed) T. MUNRO,
Collector.

Extract of a Letter from Lieutenant Colonel Munro to the Board of Revenue, dated 15th August 1807.

Para. I. " The Survey of the Ceded Districts having been completed, it now only remains to consider how they are to be permanently settled, what remission of the present assessment will be required for that purpose, and whether the immediate Tenants of Government ought to be Rayets or Zemindars.

2. There is some difficulty in ascertaining what proportion of the gross or net produce of the soil ought to be left to the Landholder, in order to render the land private property, and saleable, so as to be security for the rent of Government. Had the public revenue in India ever been paid by Private Land Owners, the share of the produce which was then received by the Sovereign might now have served as a standard to regulate the demand. But nothing can be plainer than that private landed property has never existed in India, excepting on the Malabar Coast; and that therefore in all other districts the share of the produce which ought to constitute the rent to Government must be determined rather by opinion than by experience. If Menu and Abul Fazel are to be believed, the shares received as rent by the Hindoo Princes and Mogul Emperors were very low—but their assertions are altogether unsupported by facts. Menu is very vague in his statement of shares, but one-sixth is that which he mentions most frequently as the Government rent. He says that the Prince may take one-eighth, one-sixth or one-twelfth of Grain, according to the soil. He observes that Rayets sometimes rented their lands to under Tenants, but still it seems that it was necessary to urge the Rayet by public authority to cultivate his farm, for Menu adds " If land be injured by the Farmer himself, as if he fails to sow it in due time, he shall be fined ten times as much as the King's share of the crop that might otherwise have been raised."—Had the King's rent been only one-sixth of the gross produce, there would have been no occasion to fine the Farmer to deter him from neglecting to sow any more, than there is to fine the Proprietor in England.—The Farmer's own interest would have been a sufficient incitement to his industry, and as from the lowness of the rent he could have paid it even if the land had by accident remained unsown, the King could have had no motive for compelling him to cultivate. But as it appears that penalties were deemed necessary, it is pretty clear that land was not saleable, that the Farmer could not pay when it was not sown, and consequently that the rent to Government absorbed almost all private rent and left him as now, very little beyond the charges of cultivation.

3. The assessment of Akber is estimated by Abul Fazel at one-third, and by other authorities at one-fourth of the gross produce; but it was undoubtedly higher than either of these rates, for had it not been so, enough would have remained to the Rayet, after defraying all expenses, to render the land private property; and as this did not take place, we may be certain that the nominal one-fourth or one-third was nearly one half. This seems to have been the opinion of Aurungzebe, for he directs that not more than one half of the crop shall be taken from the Rayet, that where the crop has suffered injury, such remission shall be made as may leave him one half of what the crop might have been, and that where one Rayet dies and another occupies his land the rent should be reduced, if more than one half of the produce, and raised if less than a third. It is evident, therefore, that Aurungzebe thought that one half was in general enough for the Rayet and that he ought in no case to have above two-thirds. The mode of assessment in the Ceded Districts and the Decan still limits the share of the Rayet to those proportions, but makes it commonly much nearer to one half than two-thirds of the produce.—If by

fixing the Government rent at one-third he were allowed to enjoy the remainder and all such future increase as might arise from his industry, he would never relinquish his farm, and all cultivated land would soon become private property. If more than one-third is demanded as rent there can be no private landed property, for it is found that when land which has formerly been enam is assessed, that as long as the rate is not more than one-third of the produce, the land is regarded as a private estate and can generally be sold; but that whenever the rate exceeds one-third, the land is scarcely ever saleable, is no longer reckoned private property and is often abandoned. It is also found by experience, that one-third of the produce is the rate of assessment at which persons who are not themselves Cultivators can rent land from Government, without loss, for it enables them, after paying the public demand and being reimbursed for all expenses and stock employed, to obtain a small portion of land rent. As one-third of the produce is therefore the highest point to which assessment can in general be carried without destroying private landed property, and as it is also the point to which it must be lowered before persons who are not Cultivators can occupy sirkar land without loss, it is obvious that unless the assessment is reduced to this rate, land can neither be occupied by all classes of the inhabitants, nor ever become private property, nor can any permanent settlement be made calculated to improve the condition of the Rayets or of the public revenue. I am, therefore, of opinion, that in a permanent settlement of the Ceded Districts, the rent of Government should be about one-third of the gross produce. The present assessment is about 45 per cent.—to bring it to the proposed level would require a remission of 25 per cent., as may be seen from the following example.

Total gross produce, say	100
Government share by the present assessment	45
Deduct 25 per cent. of assessment	$11\frac{1}{4}$
Government share by proposed permanent assessment	$33\frac{3}{4}$

4. Supposing that this remission is allowed, it's being granted to Zemindars or to Rayets would make a very material difference to the country. I have stated fully in former Letters, what appeared to me to be the respective advantages and disadvantages of the zemindary or mootadari, and rayetwari systems, and all that I have now to offer on the subject is little more than a recapitulation of arguments already adduced at different times. It may be said in favour of the Zemindar or Mootadar, that he becomes at once a great Proprietor, and relieves Government from the trouble of making settlements with the Rayets; that having a deeper interest in the cultivation of the country than the Revenue Officer, he is better qualified to direct it; that being more intimately acquainted with the circumstances of the Rayets, and having greater inducements to prevent their failure or desertion, he is more likely to grant them such remissions as may occasionally be necessary; that he will grow rich himself, and by granting favourable terms to his Tenants, will gradually raise up a body of substantial Land Owners; that he will require no remissions in his rent to Government, as he will be able to make up for his loss in one place by his gain in another; that he will stand between Government and the Cultivator; and finally, that by conducting most of the details formerly entrusted to the Revenue Officer, he will greatly lessen the number of accounts and the charges of collection.

5. Against the zemindari system it may be urged, that the Mootadar will endeavour to secure all advantages to himself by giving only short leases and making the Rayets pay the full rent according to custom; that if he fails in this and is obliged to lower their rents to induce them to remain on his estate, he lessens his own means of discharging the public dues, and if he is constrained to give up the whole advantage usually allowed to himself by Government or 15 per cent. remission to them, his estate becomes in fact rayetwar; that by being restricted from raising his rents he loses one essential quality of Ownership, and by being hindered from alienating his estate in smaller portions than 500 Pagodas rent, he loses

another; that if he cannot raise the rent or turn out Rayets, he has not the advantage which is sometimes ascribed to the adoption of large farms, for he will not, even if he has the means, attempt to improve where he cannot raise the rent; that the great Zemindar defies all authority and will keep the Rayets as poor as they have always been, and the small one or Mootadar will endeavour to imitate him in his state and armed followers; that though most of the mootas will finally resolve into rayetwar farms, many of the greater ones will assume the character of zemindaries or polligar ships; that the country will be filled with petty armed Chiefs who may hereafter combine to disturb the public tranquillity, and that the system is on the whole detrimental to the country and dangerous to Government.

6. In favour of the rayetwari system it may be observed, that it is the system which has always prevailed in India, that no other can be permanent, and that however different any new one may be, it must resolve itself into it at last, because the duration of great property in any family is opposed by early and universal marriage, by the equal division among all the sons and by adoption where there are none; that it is more simple than the mootadari plan, because it requires no artificial restraints, contrary to custom and the laws of inheritance, to prevent the division of estates, because it admits of all gradations of large and small farms as there are Rayets who pay from one to one thousand Pagodas, because the Owner of the land where he has Tenants may raise or lower the rent at pleasure, which cannot be done by the Mootadar; that it is better adapted to preserve simplicity of manner, and good order, because every Rayet will on his own estate be at once Proprietor, Farmer, and Labourer; because the division of property by engaging men in labour for their maintenance, is favourable to quiet; because a great body of small Proprietors, instead of a few Zemindars or Mootadars, will be interested in supporting Government; and because it facilitates the establishment of the authority of the Courts of Justice, which can seldom reach Zemindars, particularly armed ones. It may be also said, that it is better calculated to promote industry and to augment the produce of the country, because it makes more Proprietors and Farmers and fewer common Labourers than the zemindary or mootadary scheme; because the Rayet would be more likely to improve his land as a Proprietor than as the Tenant of a Zemindar; and as he would enjoy the whole remission instead of a small part or perhaps none, he would be more able to do it; and because the small Proprietor being a better Manager and Farmer and more immediately interested than the great one in the cultivation of his land, would bestow more pains upon it and make it yield a more abundant crop. That supposing the amount of property to be the same, it would be better that it should be in the hands of forty or fifty thousand small Proprietors than of four or five hundred great ones; that by the whole remission going at once to the Rayets, it would improve the circumstances of the class of men from whom the revenue is principally drawn and would enable them to raise a greater quantity of food, and thus to favour the increase of population; that by allowing the revenue to increase or diminish, according to the extent of land in cultivation, it eases the Farmer without occasioning on an average of years any loss to Government; that this fluctuation would lessen every day as the Rayets became more wealthy, and would at last be confined to tank lands; and that the rayetwar system, by retaining in the hands of Government all unoccupied land, gives it the power of gradually augmenting the revenue without imposing any fresh burden upon the Rayets as long as there is an Acre of waste in the country.

7. The chief arguments against the rayetwari system, are the great detail of accounts and the consequent difficulty of management, the interference of Revenue Officers in cultivation, the expense of collection and the fluctuation in the annual amount of the public revenue. But there seems to be nothing very serious in these objections. When a country is surveyed and the rent of every field fixed, the accounts

become perfectly simple, they are nothing more than a List of Rayets and Fields, and if the Rayets do not next year take new or throw up old land, the same Register will serve again; and as Curnams must always be kept, there is no more difficulty in getting from them an account of a hundred Rayets than of one Mootadar. The accounts of the customs which yield so small a portion of revenue are infinitely more intricate and troublesome than those of the land rent. If such a remission is granted as will leave the Rayets a private rent after discharging the public one, the interference of Revenue Servants will be unnecessary. Their own interest will stimulate them to cultivate, as in Canara, where no Revenue Officer ever thinks of calling upon the Owner to plough or sow his fields. The additional expense of collection in the rayetwari settlement would be gradually compensated by the rent of waste lands brought into cultivation, and the fluctuation in the annual amount of the revenue would be gradually lessened as the Rayets become attached to their farms by the benefits of a low assessment, and retained them as a lasting possession, instead of changing them partly or wholly almost every year.

8. The only matters of real importance in a comparison of the rayetwar and Zemindari systems, are the amount of the remission to be granted and the mode of its distribution.—If the sum is in both cases equal, the direct loss to revenue is also the same; but in the one case the whole remission goes immediately to the Rayets by whom all land rent is produced, while in the other it may never reach them. The Zemindars will keep it from them for ever, & the Mootadars for a long period of years. In the one case, the whole of it will be immediately applied to the improvement of the country; in the other, either none or only a small portion, will be allotted to that purpose. It seems extraordinary that it should ever have been conceived that a country could be as much benefitted by giving up a share of the public rent to a small class of Zemindars or Mootadars who do not yet actually exist, as by giving it to the Rayets from whom all rent is derived.—When the settlement of a great province is in view, the prosperity of the body of the people should be the grand object to which every thing else should be made to yield; and as it is plain that the Rayets must reap infinitely more advantage from a remission granted to themselves than from a similar one to Zemindars and Mootadars, the rayetwari system, with all its supposed inconveniencies, ought undoubtedly to be adopted in preference to every other. The Zemindar is a kind of Contractor who undertakes to get a greater fixed rent for Government from the Rayets, than can be done in any other way. He engages for 15 or 20 per cent. to make the Rayets always pay what they now do. He can remit nothing to them without loss to himself, and he will therefore keep their rents as high as ever, as long as he can. The advantages of this system may be comprehended in a few words. The Zemindar undertakes to pay every year exactly the same amount of revenue, to relieve the Public Servants from the fatigue of thinking about it, and to settle with the Rayets in such a manner that Government shall never hear any thing about them.

9. It has been objected to the rayetwar system, that it leaves no person between the Cultivator and the Revenue Officer, but this objection is made from not understanding the condition of Indian Husbandmen—for in this country the Landlord and Cultivator can never be permanently separated, as in England. The minute division of property will always render them the same person, with very few exceptions. The Landlord must always cultivate his own fields, and hence the collections must always be made directly from the Cultivator in his quality of Landlord—and hence there can be no person between the Cultivator and the Revenue Officer without a creation of Zemindars, who must themselves, in time, become either Petty Princes or Cultivators. If the whole system of English and of Indian collection is examined, it will, perhaps, appear that the interference of Revenue Officers is greater and more vexatious in England than in this country. The land tax of England is so light, and is so small a portion of the public revenue, that the Landlord cannot be supposed to suffer any vexation from its

collection; but then there is the excise for which every house is entered, and the property of every person subjected to as much inspection and interference as the land of the Indian Rayet. Were there no excise in England it would be necessary to draw a greater revenue from the land and to investigate its produce more narrowly. Land rent is to Indian, what the excise and customs are to English revenue, and hence it becomes necessary to give particular attention to it, and to employ a large establishment of Servants to secure every part of it that is justly due to Government.

10. The annual fluctuation in the amount of revenue has likewise been brought as an argument against the rayetwar system. But this fluctuation will never be so great, as to cause any serious inconvenience. It would never in any one year exceed ten per cent. in an aggregate of six or eight Collectorates, though it might be more in a single one. It would gradually diminish as the Rayets became Proprietors, and would in ten or twelve years scarcely ever be above five per cent. As the inequality too would arise as often from an increase as a decrease of revenue, Government would lose nothing by it; and the deficiency, when it occurred, might always be provided for either by reserving the surplus of former years or by a loan.

11. I shall now proceed to state the manner in which I think a permanent rayetwar settlement in the Ceded Districts may be made. I shall then endeavour to shew that it will yield as much revenue on an average of years as the zemindary system, and that as it will also be more beneficial to the great body of the Inhabitants, it ought to be adopted.—The following articles contain the principles on which the settlement should be formed.

1. The settlement shall be rayetwar.

2. The amount of the settlement shall increase and decrease annually, according to the extent of land in cultivation.

3. A reduction of 25 per cent. on all land shall be made in the survey rate of assessment.

4. An additional reduction in the assessment of 8 per cent. or 33 per cent. in all, shall be allowed on all lands watered by wells or by water raised by machinery from rivers and nullas, provided the Cultivators keep the wells or embankments (dirroas) in repair at their own expense—a similar reduction shall be allowed on the lands watered by small tanks, wherever the Cultivators agree to bear the expense of repairs.

5. Every Rayet shall be at liberty at the end of every year, either to throw up a part of his land or to occupy more, according to his circumstances; but whether he throw up or occupy, he shall not be permitted to select, but shall take or reject proportional shares of the good and bad together.

6. Every Rayet as long as he pays the rent of his land, shall be considered as the complete Owner of the soil and shall be at liberty to let it to a Tenant without any limitation as to rent, and to sell it as he pleases.

7. No remission shall be made on ordinary occasions for bad crops or other accidents; should failures occur which cannot be made good from the property or land of the defaulters, the village in which they happen shall be liable for them to the extent of ten per cent. additional on the rent of the remaining Rayets but no further.

8. All unoccupied land shall remain in the hands of Government, and the rent of whatever part of it may be hereafter cultivated, shall be added to the public revenue.

9. All taxes on houses, shops and professions, all duties, licenses, &c. shall belong exclusively to Government. The Rayet on whose land houses or shops may be built, shall not be entitled to receive a higher rent from them than the equivalent of the survey rent of the ground which they occupy.

10. The repairs of all tanks which are not rendered private property by an extra remission or duswundum enam, shall be made at the expense of Government.

11. Tuckawi shall be gradually discontinued.

12. Potails, Curnams and all other Village Servants, shall remain as heretofore under the Collector.

13. Private Creditors who may distrain the property of Rayets shall discharge the rent which may be due from such Rayets to Government, and shall give security for it before they begin the distraint.

12. It may appear at first sight that a reduction of 25 per cent. will occasion a heavy loss of revenue, but I imagine that it will be found on a fair comparison of all circumstances, that it will not be greater than what has been suffered in all districts where a permanent settlement has been effected. It is to be considered that the decrease of revenue will not be proportionate to the reduction of 25 per cent. because that reduction is not to be made on the average of former collections, but on the survey assessment, which never has been nor ever can be completely realized, as long as there are bad crops and poor Rayets. In the Board's Letter of the 27th December 1804, the average profit to the Owners of Estates in settled districts is estimated at 15¼ per cent. but it is not explained whether this profit is upon the land rent only, or upon the land rent and village taxes. I shall suppose, however, that it is restricted to the land rent and calculated upon an average of preceding years, and examine whether the reduction of 25 per cent. upon the survey assessment will cause a greater diminution of revenue than a remission of 15¼ per cent. upon the average of former collections. The collections of land rent for the last seven years amount (per Statement No. 1,) to Star Pags. 84,33,355 14 70

The seventh part of which or the average yearly is, Star Pags.	12,04,765	2	10
Deduct the profit of 15 per cent. allowed in settled districts.....	1,80,714	31	66
Balance or permanent land rent to Government..............	10,24,050	12	24

A reduction of 25 per cent. on the land will afford so much immediate relief to the Rayets, that they will easily be able to keep up the cultivation of Fusly 1215, except when the tanks are not filled. I shall, therefore, consider the collections of that year after making an adequate allowance for the loss from the tanks as the average amount of the settlements that may be expected in the early part of the rayetwari system. The collections of land rent in 1215 are the highest that have been realized either under the Company's or the Mysore Government, and amount to Star Pagodas................				14,94,588	5	50
Deduct proposed remission of 25 per cent..........	3,73,647	1	35			
Deduct additional remission to wells for repairs.....	11333	0	0			
				3,84,980	1	35
				11,09,608	4	15
The rent of land in 1215 under tanks and nullas which are not filled by great rivers and whose supply of water is therefore uncertain, was Star Pags. 2,96,000—allow one fourth for deficiencies of water one year with another, ...				74,000	0	0
Star Pagodas				10,35,608	4	15

This sum of Star Pagodas 10,35,608 0 0 is what remains after making the proposed remissions in the survey assessment, and a full allowance for the loss on tank lands from the failure of rain. But as it will not be necessary after remitting 25 per cent to make any deduction for bad crops, poor Rayets, Bramins, Peons, &c. who cannot pay the full rent, the remissions usually allowed under these heads must now be added to the settlement. They amount to 85,000 0 0

Total expected land rent under the rayetwar settlement. 11,15,608 4 15

Difference in favour of the rayetwar system 91,557 36 71

ut from this sum the excess of charges collection under the rayetwar, above those of the mootahdar system, must be deducted. As wells, and some of the smaller tanks and nullas will in future be repaired by the Rayets, and as many of the greater tanks must, under any system whatever, be repaired by Government, the expense that will be incurred for tank repairs by the rayetwar system exclusively, will not exceed Star Pagodas.............................. 10,000 0 0

To this sum must also be added the difference of the moyen zabitahs or charges collection in favour of the mootahdar system. These charges under the rayetwar settlement would be............. 95,000 0 0

Under the mootahdar, supposing the number of Servants reduced, but the scale of allowances the same, they would probably be........................ 22,000 0 0

Difference against Rayetwar........................ 73,000 0 0

83,000 0 0

Difference remaining in favour of rayetwar, Star Pagodas...8,557 36 71

13. This is the amount that would probably be in favour of the rayetwari system during the first two or three years; from the third to the fifth year the increase from new cultivation and low rented lands, would be a Lac of Pagodas; from the fifth to the seventh year it would be a Lac more; and by the tenth it would have amounted in all, to about three Lacs. It may be said that such calculations are uncertain. I am confident, however, that the estimate is not too high, because as the cultivation increased nearly one half from 1210 to 1215, notwithstanding the gradual raising of the rent by the survey, there can be no doubt that when the rent is lowered 25 per cent. that cultivation will still continue to extend rapidly, though, perhaps, from the inadequacy of the population, not in the same extraordinary degree as before, because there are now actually in cultivation lands lately taken from the waste paying sixty thousand Pagodas less than the fixed assessment, which sum will be added to the jumma in the course of four or five years, but could not without the proposed remission, as in that case the Rayets would

whenever the new land came to the full rent, throw up an equal quantity of the old from want of the means of paying for both; and because the reduction of rent would facilitate the employment of many additional lands in agriculture.

If a permanent zemindari or mootahdari settlement of the land rent
is now made, it will amount as has already been stated, to Star Pags. 10,24,050 0 0
If a rayetwari one is made by remitting 25 per cent. it will amount
to .... Star Pagodas 11,15,608 0 0

If it is even allowed that the net revenue from both these sums will be nearly the same in consequence of the superior expense of the rayetwari system, yet the zemindari rent will be no more ten years hence, than it is now; while the rayetwari will in that time have risen about three Lacs of Pagodas, and there will be a difference in its favour equal to nearly a third of the whole land rent. As the object is great and as no mischief can arise from making the experiment, it ought certainly to be tried. The result would most likely shew that one-fourth or one-third more land rent might have been derived from all the districts permanently settled, and that a similar increase may be expected from all those which are yet unsettled. This increase would take place with the present population, but it would of course become still greater as the population augmented. The highness of the land rent is in this country the chief obstacle to the increase of population—a remission of rent in favour of a few Zemindars or Mootahdars would be no remedy for the evil, but a remission to the Rayets by enabling them to extend their cultivation and augment the produce of food for their families, would in a great measure do it away. Were it not for the pressure of the land rent, population ought to advance more rapidly in India than in America, because the climate is more favourable, and because there are every where great tracts of good land uncultivated, which may be ploughed at once without the labour and expense of clearing away forests. As there are above three millions of acres of this description in the Ceded Districts, it cannot be doubted that a very considerable addition will be made in twenty or twenty-five years to the population, and also to the land rent beyond the highest estimate which has been made of it.

14. The profit to the Land Owners in the Selim districts is $16\frac{1}{3}$ per cent. which is $1\frac{1}{3}$ per cent. more than I have deducted from the average collections of the Ceded Districts. As the assessment is, perhaps, higher in them than even in Selim, I might in the preceding comparison have deducted $16\frac{1}{3}$ in place of 15 per cent. from the average and shewn an additional amount of $1\frac{1}{3}$ per cent. in favour of rayetwari. This difference may, however, be left to counterbalance any error into which I may have fallen in estimating the charges collection of settled districts from not having any statement of them for my guidance.

15. Though the revenue at first should be the same or should be even greater under the mootahdari, than under the rayetwari system, yet the mootahdari has this disadvantage, that the revenue is limited at once and cannot grow with the resources of the country, whereas in the rayetwari it keeps exact pace with them, rising or falling, as there is more or less cultivation—It is no less on the whole to Government, and must be much easier for the Rayets while they have so little property that this fluctuation should continue—for they cultivate most when the season is favourable, and Government thus draws from the country the greatest revenue in those years when the gross produce is the greatest & the land rent of India may be said to resemble in this respect the principal sources of British revenue, the excise and customs, which increase or diminish yearly with the commerce of the Nation, the fund from which they are derived. The public ought certainly to be regulated in some degree by the private revenue of the country, but nothing can be more contrary to this principle than the mootahdari system, for it fixes the public demand now, which must remain the same thirty or forty years hence whatever addition may have been made to private property in that time.—It does not accommodate itself to the circumstances of the country,

and because it cannot raise the revenue hereafter it makes it too high at first, as in the Barrahmahl and other districts, whose whole resources have been brought to light by survey; and in order to realize this revenue, it is obliged to authorize the Mootahdars or middle men to exact the former high rents from the Rayets. On the other hand, the rayetwari system enables the public to advance with the private revenue as long as there is any waste land in the country, and in doing this it adapts itself perfectly to the means of the Inhabitants, for there can be no juster measure of their means than the decrease or increase of cultivation.—It also, by making the remission upon the assessment of the land, gives the whole of it at once to the Rayets, and by enabling them to raise more food for the maintenance of their families, facilitates the increase of population, the occupancy of waste for its subsistence, and the augmentation of revenue. The assessment of lands formerly cultivated & waste never cultivated, amounts to Star Pagodas 10,10,842 0 0.—It would be idle to imagine that the whole can ever be brought into cultivation, but I am persuaded that nearly all the land formerly cultivated, amounting to Star Pagodas 5,55,962 0 0 together with a considerable portion of the waste, will be occupied in the course of twenty-five years.

16. The increase of cultivation will, however, have no sensible effect in augmenting the size of farms and thereby lessening the detail of collection.—The farms will probably always remain as at present, comprehending all sizes from five Acres to fifteen hundred, and paying from one to a thousand Pagodas.—Their enlargement is prevented at present by the want of property and will be prevented hereafter by its division. In the Ceded Districts and throughout the Decan, the Rayet has little or no property in land, he has no possessory right, he does not even claim it; he is so far from asserting either a proprietary or a possessory right, that he is always ready to relinquish his land and take some other which he supposes is lighter assessed. All land is supposed to revert to Government at the end of every year, to be distributed as it may think proper, and land is accordingly some times taken from one Rayet and given to another who is willing to pay a higher rent. If this power is exercised with caution, it is not from the fear of violating any possessory right, but of losing revenue, for the assessment is generally so high that if the Rayet is dispossessed the same rent can seldom be got from a new one. The only assessed land that is not annually at the disposal of Government is that which pays a quit rent, and is either enams that were formerly free, or ground belonging to tanks and wells constructed at the expense of individuals who are on that account allowed a remission from one fifth to one half of the rent. Even in this case, however, private property in land has always been viewed with so much jealousy, that instead of a permanent quit rent it has been much more usual to allow the person who digs the tank or well to hold the land rent free until he is reimbursed for all his expenses and labour, and then to regard it as Government land and assess it at the full rate. The Rayet of India unites in his own person the characters of Labourer, Farmer and Landlord; he receives the wages of the Labourer, the profit of the Farmer on his stock, and a small surplus from one to twenty per cent. of the gross produce as rent, but on an average not more than 5 or 6 per cent. The smallness of this surplus prevents him from letting his land to an Under Tenant, because the rent would not be equal to his subsistence, and also because no Tenant would give him even this rent, for as there is every where plenty of good land lying uncultivated which any person may occupy on paying the sirkar rent, it is evident that no Rayet will hold land of another and pay an addition of 5 or 6 per cent. upon the sirkar rent, when he may get land of the same kind without paying any such increase. As long, therefore, as Government have uncultivated land of a tolerably good quality to dispose of, Rayets can have no Tenants, and hence there never has been in India, with the exception of a very few districts, any class of Land Owners receiving their rents from Tenants. The

tendency of the Indian system of casts and laws of inheritance, always has been and must be to keep land divided into small portions among the Rayets, and to make the same person Labourer, Farmer and Landlord. Why then attempt to subvert an ancient system which places the great body of the Rayets above want, renders them industrious, frugal and comfortable, and preserves the simplicity of their manners and their respect for public authority?—but it has been said that there can be no proper subordination without just gradations of rank in society, and that Zemindars are required in Indian society to accomplish this desirable end; but this opinion is completely contradicted by experience, for there is no people on earth among whom there is greater subordination than among the Hindoos, who never saw Proprietary Zemindars until they were created by the Company's Government.

17. The plan which I have proposed for forming a permanent rayetwari settlement is so plain, that it can require no further elucidation, except with regard to houserent, which ought undoubtedly to remain under the immediate direction of the Collector as a source of increasing revenue. The tax which is generally denominated house rent, is more properly a tax upon income. In the case of labourers and other poorer orders of the Inhabitants, where it does not exceed one or two Rupees, it may be called house rent; but even here, it is rather a tax upon income equal to the produce of a certain number of days labour, for the house or hut itself is probably not worth more than five or ten Rupees. In the case of Weavers and other Tradesmen it is usually termed a professional tax, but as the Weaver is rated according to the estimated produce of his loom and the number that he employs, the tax is evidently upon his income; and in the case of Merchants, who often pay a tax of fifty Pagodas for a house which would not sell for so much, the tax is clearly an income one and is so considered by themselves. There is no difficulty in fixing the amount of the tax with regard to Labourers and Tradesmen, but it is not so easy to ascertain it with respect to Merchants, who though they are supposed to be assessed in some places at 15 or 20 per cent. of their income, in others pay little or nothing—under the Native Governments there were many reasons for this indulgence. The Merchants usually supplied without payment, the demands of the Revenue Servants for clothes and other articles; they were also obliged to furnish at a low rate whatever articles were required for the public service; and to take the sirkar share of the crops, damaged stores, &c. at ten per cent. above the market price; and also in times of exigency, to pay occasional contributions. These demands having ceased under the Company's Government, there can be no reason for the Merchants being more favoured in one place than another, or for their not being every where assessed in the same proportion as the other classes of the Inhabitants. It would be vexatious to attempt to discover the income of individuals, but a tolerable estimate of the aggregate income of the Merchants of a district may be made from accounts of the exports and imports, the population, the produce and consumption, and the usual profits of trades, and 15 per cent. upon the sum resulting from these calculations might be imposed upon the Merchants, leaving them to distribute it in detail according to the income of the several Individuals. In the district of Roydroog where the house tax is higher than in other parts of the Ceded Provinces, and where it is supposed to be about fifteen per cent. upon income, a new distribution was made last year by the Merchants and Shopkeepers themselves. The total sum was not increased because it was already sufficiently high, but the shares of many Individuals were reduced one half and those of others doubled and quadrupled. A few of the principal Merchants from all the chief trading towns of the Ceded Provinces were at the same time assembled. They were informed that the house or income tax would be raised, and were directed to state, not what their income was, but what the rate of the tax upon it was in their respective districts compared to Roydroog. They debated among themselves for several weeks and at last produced a statement, to which they all agreed as containing the fair rates

of

ir districts. The Roydroog Merchants who were present, took care to see e neighbouring districts were rated as high as their own, in order to prevent ditional assessment from falling upon themselves. The tax might, by the ocess, be extended to every place where it is not yet established and make ierable addition to the public revenue—an idea of this increase may be from comparing the house rent of the Ceded Provinces with that of the ovinces below the Ghauts.

	Star Pags.	
House rent of the lower classes of the People, Tradesmen, &c.	63,946	
Do. of Merchants and Shopkeepers	33,124	
		97,070
Do. to be laid on in Fusly 1217 to 1220 to raise the other Districts to the level of Roydroog		21,000
	Star Pagodas	1,18,070

Where Merchants are exempted from this income tax, they contribute little ore to revenue than common Labourers; they pay no direct taxes, and those hich they pay indirectly on betel, tobacco, cloth, &c. are very trifling. It is ontrary to every just principle of taxation, that the richer should be more lightly ssessed than the poorer classes of the people; and as no additional demand can e made upon them if the house tax is permanently included in the land rent, it ought certainly to be kept separate, in order that it may yield an increasing revenue as the circumstances of the country improve.

18. I have proposed that villages shall in ordinary cases of failure be liable to n extra assessment of 10 per cent. This will, I am convinced, on all common ccasions be sufficient. There is also in many places another source from which eficiencies may be made up.—In many villages the enams of the Potails and urnams are equal to a fifth, a fourth, and even to a third of the sirkar revenue. By far the greater part of these enams has unquestionably never been authorized, for where there are sunnuds the enam scarcely ever exceed 5 per cent. and where it is more, was always under the Native Governments made liable for deficiencies in the lage. I would recommend that the same principle shall still be adopted to a ain extent. That in villages not exceeding 250 Pagodas rent, the enams of the ail and Curnam respectively, shall be free as far as ten per cent. of the village rent, that the whole of their excess above this rate, shall be liable for deficiencies; in villages from 250 to 500 Pagodas rent, the enams shall be free as far as 7½ cent. and their excess above this rate be liable for failures; and that in villages e 500 Pagodas, the enams shall be free as far as 5 per cent. and the excess for losses. Though the revenue under a rayetwar system must annually te with the extent of cultivation, yet it is not necessary that any abatement be allowed for losses upon the actual cultivation, for all such losses easily d ought to be made good in the first instance, by the excess in the Potails nams enams above the usual standard, and where this excess does not exist, tra assessment upon the Rayets. This extra assessment is limited to 10 per ut it will scarcely ever amount to half so much, and it will seldom be requisite ve recourse to it at all.

. If the survey assessment is reduced 25 per cent. and the rayetwar system roduced, the following is the average amount of revenue from every source that might be expected during the first two or three years.

Land rent as before stated		Star Pagodas 11,15,608 0 0
Village taxes, house rent, &c.	1,01,781 0 0	
Quit rent	60,585 0 0	
Venkatgeery peshkush	4,342 0 0	
Kurnool peshkush reduced to one lac of Chillawany Rupees from Fusly 1218	22,916 0 0	
		1,89,624 0 0

Frontier duties				40,000		
Licenses	65,000	0	0			
Betel and Tobacco	40,000	0	0			
				1,05,000		
				14,50,232	0	0
Add proposed increase of house tax				21,000	0	0
				14,71,232	0	0
Deduct allowance of land rent received by Poligars				19,000	0	0
Total, Star Pagodas				14,52,232	0	0

At the end of four years the land rent would have risen at least a Lac of Pagodas and the revenue would then be 15,50,000; and at the end of 10 or 15 years the land rent would probably have increased to such a degree as to make up for the original remission, and the revenue would then be from 17½ to 18 Lacs of Pagodas. It is one advantage of the rayetwari system, that it leaves room for the land rent to increase with the population and wealth of the country; and it is another, that by making the remission every where equal, it will fix the Rayets to their several farms as Proprietors instead of keeping them as hitherto for ever unsettled, without attachment to their lands, without any wish to improve them and wandering from one zemindary or mootah to another, in quest of more favourable terms. As long as the public exigencies require a high revenue, the present assessment may be realized after making the usual allowances for bad seasons, &c. When Government is in a situation to relinquish a part of it's demand, the proposed remission is that which would place the Ceded Districts on an equality with those Provinces where the permanent settlement has already been established. It would in the mean time, however, be adviseable to grant the remission without delay to wells in order to induce the Rayets to repair them, for it is chiefly by the cultivation of well lands that the country is secured against scarcity."

(True Copies and Extract.)

J. HANBURY,

SECRETARY.

66 # 13697

Circular R. Revenue Department

To the Collector in the Zillah of
Madura.

Sir,

Para 1st I am directed to acquaint you that the whole disposable Force within the limits of the Government of Fort St. George has been placed by the Right Honorable the Governor in Council under the immediate orders of His Excellency the Commander in Chief who has been requested to employ that Force in such manner as he shall consider to be best calculated for the protection of the Country and for the destruction of the Pindarries, now laying waste the territories of the Hon'ble Company.—

2 I am further desired to inform you that the Commander in Chief has been empowered to correspond

directly

rectly with the Magistrates and Collectors of the different Districts, for the purpose of obtaining intelligence or any assistance which His Excellency may require in discharging the trust reposed in him; and the Governor in Council desires that you will pay the most prompt attention to all requisitions and suggestions which you may receive from the Commander in Chief connected with the defence of the Country. ——

2d. It appearing from various Reports submitted to the Governor in Council that the intention of the Tenth Section of Regulation III A. D. 1810 is not properly understood, I have been directed to take this opportunity of explaining that the Rule in question was solely intended for the maintenance of the Civil Authority against ordinary disturbers of the

Peace, and is not applicable to the case of invasion of the Country whether by plundering hordes or in the course of regular warfare. In such a case it is the duty of Magistrates and Collectors to afford every useful information in their power to the Commanding Officers of the troops who will defend the Country on military principles, and are alone responsible for the proper application of the Force placed under their orders for that purpose. ——

4th It has been also brought to the notice of the Governor in Council, that Regulation III. A. D. 1810 does not sufficiently ensure the provision of supplies to troops in cases of emergency, when, as at the present moment forced marches in every direction become necessary, and as the arrangements recommended by the Commander in Chief in the enclosed Extract from a letter from the Adjutant General, which they remedy the defect of the existing Regulation are not inconsistent with its spirit, it has been determined to adopt them as a temporary measure, and His Excellency has been requested to submit them in the form of a Genl Order to be published and circulated by the Government. In the mean time it will be proper that corresponding measures should be adopted by the Civil Authorities in the different Districts without delay. —

I am

Sir,

Your most obedient servant

G Strachey

Chief Secy

Fort St. George

26th March 1816.

J. H. Harington

Extract of a letter from the Adjutant General of the Army Dated 22d March 1816.

1stly That when Troops move through the Country, on Emergencies, the Commanding Officer shall be responsible that no outrages, or depredations, or violence, be committed on the Villages, or Inhabitants, by the Troops or Followers.

2ndly That on the arrival of such Detachments at any Village, or Town, it shall be the duty of the principal Servant of the Magistrate, or Collector, thereof, to wait upon the Commanding Officer, and furnish to him without delay, such Carriage, provisions, Grain or other necessary articles as he may require, either upon immediate payment, or taking his receipt for the same.-

3dly That such Commanding Officer shall, as early as possible, report to the Magistrate or Collector in whose District such supplies have been received, the nature and Extent of the supplies taken on receipt, distinguishing such as are chargeable to Government, and such as are to be paid for by individuals, an requiring to be furnished with separate bills for the articles so provided.-

4thly That the Officer Command:ing shall, on receipt of such bills, pay to the Paymaster in whose range he may be the amount of the bills against [illegible] :duals of his Corps, or Detachment, or

accou

69 (13) ~~70~~

account of the Collector, or Magistrate, and transmit to the Commissary General the bills for articles received, chargeable to Government for adjustment in the usual manner."

(A true extract)
S. M. Macleod
Asst. Secty to Govt

R

College

To the Collector in Dindigul
& Madura

Sir,

Para 1st. I am directed by the Board of Superintendence for the College of Fort St George to transmit for your information, the enclosed copy of a correspondence with the Government on the subject of the proposed establishment, in each district, of a seminary for the education+ of native public Servants –

Copy
from Mr Secy Hill
22d March 1816.

2d. You will perceive that this subject has been referred generally for the consideration and

Note-
By this term instruction
English, as well as in the
everal branches of Know-
dge obtainable through
the medium of the Native
Languages and necessary
to qualify for Public
Situations is to be un-
stood.

report of the Board - but before addressing the Government on a general arrangement of such importance, they are desirous of obtaining from the principal Judicial and Revenue authorities their sentiments on the question, in order that their report to the Government may be accompanied by the collective opinions of the several executive and Judicial Officers in the provinces, and by the fullest information procurable on the subject -

3.ͤ For this purpose I am directed to solicit your sentiments on the enclosed papers - and to beg that you will favor the Board with a detailed plan of the system which you may consider most likely to secure the object in view. or with any improved suggestions which a mature consideration of these papers may enable you to offer.

4th. The Board hope that you will oblige them with a reply to this letter on or before the 31st of July next.

llege
April 1810

I have the honor to be
Sir,
Your most obedient Servant
W. D. Campbell
Secretary

L

l

e Board of Superintendence for the
College of
Fort St. George

Gentlemen,

I am directed to transmit, for your information and guidance, the annexed extract from the proceedings of the Right Honble the Governor in Council of this date, together with an extract from the Report of the Board of Revenue therein referred to.-

I have the honor to be
Gentlemen,
Your most Obedient Servant
(Signed) D. Hill
Secy to Govt

Fort St. George
2d March 1816

Extract from the Minutes of Consultatio
dated 22nd March 1810 –

Para. 3 "The tendency to corrup which is universal among the Nativ revenue Servants, is ascribed to the defects of their education – to their uncertain tenure of employment, the uncertainty of their promoti to the smallness of their pay, – to the facility and success with which peculation may be committed, an to the impossibility of thoroughly detecting it. The nature and operati of these several Causes of dishonesty are fully developed in the Report of the Board of Revenue and in the papers therein referred to; and the magnitude of the frauds which have of late years been detected, together with the certainty that many more have escaped detection proves the indispensible necessity of adopting some remedy for corruption. The remedies suggested by the Board of Revenue are the following —

1st The establishment of a seminary in every district for the education of native public Servants — particularly Bramins, with the view of improving their moral principles and of attaching them to Government. Agreeably to the Recommendation of the Board of Revenue, this point will be referred to the College Board for their consideration and Report. and though the Governor in Council entertains great doubts whether the proposed measure will be found of sufficient efficacy to answer the end in view, yet, as it admits of a limited experiment, it seems very desirable that it should be tried by Mr Ross, with whom the suggestion has originated and under whose superintendence it will be executed with the best prospect of succeſs. His reflexions on the subject will have qualified him peculiarly to undertake this office, and his anxiety for the public wellfare will induce him to do so with cheerfulneſs. The only caution he will require is to avoid incurring any Considerable expense or, in the Confidence of succeſs, giving any pledge which, in the event of failure, it might prove inconvenient to redeem.

Extract from the Report of the Board of Revenue Dated 11th December 1815.

Para 7 "We are far from believing that the artful intrigues the corrupt

compacts the daring embezzlements the
hardy frauds and the shameless perju
of the native revenue Officers which
have of late so much disgraced this
department of our native Agency can
be traced to any depravity inseparabl
from the Character of the Hindoos we
think they are to be attributed to very
different Causes chiefly to the want
almost any inducement to resist th
great temptations to which they are
exposed to their defective education a
Consequent laxity of morals: and als
in a great degree, to their uncertainty
of promotion, or indeed of retaining

any length of time the situations —
which they hold we are still farther —
from thinking ~~that these~~ abuses have encreased
under the British Government, on the contrary
we are inclined to believe that the Conduct of
~~our~~ European officers has not been without
its influence on the Charactor of our native
Agency and that while their example has
ameliorated the principles of ~~our~~ native —
revenue Servants, their vigilance counteracted
many of those Corrupt practices, which the
unprincipled Conduct of the mahomedan
rulers of the Peninsula and the indolence
or corruption of their Subordinate agents
encouraged rather than checked at the

same time, it must be admitted that although the evil has not encreased it has scarcely been sensibly diminished under our rule and is still of sufficient magnitude to call loudly for reform.

8 Notwithstanding all the checks which ingenuity can devise such is the limited number of our European officers that much must still be left to the discretion of our native Servants, in the settlement, in the collection and in the disbursement of the public revenue so long as the land revenue continues to be collected under annual or periodical engagements, and when it is considered

that, in General their allowances amount to
little more than what is neceſsary for the
bare subsistence of themselves and their
families, while they are constantly exposed
to the strongest allurements to fraud. "
malversation being always easy, and "
detection difficult," and even when made
"seldom extending to one half of the abuse"
it would perhaps be surprizing if any
set of men placed in such Circumstances,
were found to act otherwise than they
do, much leſs surprizing is such conduct
on the part of men whose defective "
education and laxity of morals "
unhappily present but too weak a
barrier

barrier to the many temptations by which they are surrounded.—

9. "When the education which "a young native receives who is intended "to push himself forward in the world "comes to be considered" says Mr. Ross it "can hardly be wondered at that he "should turn out ill. He is at an early "age taught to read and write in one "two, or three languages, and to keep "accounts; this is accomplished by the "time he is thirteen or fourteen years "old, after which he is considered as a "burden on his family and is turned "out to advance himself in the best

"way he can His grand object is to get a patron
"and situation, and when he has accomplished
"the latter he only tries how to make the best
"of it, & from the want of proper principles he is
"not delicate in his choice of the means of doing
"so subserviency to those in immediate authority
"over him and sometimes the meanest, some
"times the boldest intrigues in the prosecution
"of which he does not hesitate to commit false=
"hood perjury bribery and other crimes of the
"same description are amongst the means
"which he resorts to for that purpose.—

10. We would willingly soften
the harsh and degrading picture here —
drawn by Mr Ross but the representation

could not we fear be altered without in-jury to truth Mr Roſs proceeds as follows.

11. "The Government may I think with great advantage take upon itself the "education of its native Servants, and in doing "so will attach ~~it to~~ itself, by the strongest "ties of gratitude, a description of persons looked "up to as the first in the Country, who will "ever poſseſs the greatest influence over the "General mind of the inhabitants, and who "can serve it with fidelity and benefit, "but who must at present be considered as "serving it solely because no other service "is to be had a plan which will provide "for the proper education and moral —

"instruction of young men particularly though
"by no means exclusively Bramins, from the age
"of 12 or 13 to that of 18 or 20, is a great desideratum
"I feel perfectly convinced that such an institution
in such district, which may in the
"course of every year turn out about 50 or 60
"young men educated under the care of Government,
by persons appointed by it, whose
"respectability and morals are known, and
"can be relied on, who can instruct them
"in those branches of Knowledge required
"for the public service, particularly the
"regulations of the Government and the
principles on which these are enacted,
would do more good to the native Characte

"in general, and go farther towards securi
"a faithful set of public servants tha
"any code of laws or penal regulation
"on the face of the earth."–

12. The suggestions of an offic
poſseſsing the practical experience and
ability of Mr Roſs appear to us at all
times deserving of attention; and especi
so when submitted as tending to so beneficial an end as the improvement of
the principles of our native revenue
Servants, and through them, of the mora
of the people generally. It cannot
denied that many of the abuses which it
is our object to remedy may be traced to

the vague and unsettled principles of our native revenue officers respecting honesty and truth in which all Hindoos are more or leſs notoriously defective and we know not that a great and enlightened Government can confer a greater bleſsing on its subjects, or can be employed in a more excellent & useful duty than in devising a remedy for so great a public evil. The attention which Mr Roſs has given to this subject is therefore in our Opinion highly creditable to him and although we are not aware that any plan can be devised for improving the principles of our native Servants which will not neceſsarily involve in it the education of at least the principal among them we apprehend that an arrangement of so extensive a nature, even if practicable could not be successfully carried into execution, without considerable difficulty and expense These however, should not perhaps be contemplated as objections to a measure Confessedly of primary importance, both to the Government, and to the Community at large with such an object in view any practicable plan which holds out a reasonable prospect of its realization seems deserving at least of a trial; and we should be [illegible] to so zealous an Officer as Mr. Ross an opportunity of submitting his suggestions to this test - If the Government therefore concur with us in considering his observations on this subject worthy of attention, a reference to that department which is more immediately connected with the education of the natives, while it may call forth further information on this subject, will at all events ascertain the means best calculated for carrying into effect any measure of this kind -

13 But however desirable improvement in the education and morals of our native revenue Servants

must

appear in every point of view, it is no

their defects in this respect that we

ascribe their proneness to abuse; s

much as to the amount of their

allowances being so restricted as also

to debar them from accumulating any

property by means of lawful gains.

True Extracts

(Signed) D. Hill

Secry to Govr

(True Copies)

H. D. Campbell

Secretary

Revenue Department

R/ 81 101

To the Collector in Dindigul and Madura

Sir,

Para 1. On the 22nd of October 1843 a Circular letter was addressed by the Board of Revenue to their several Subordinate Officers, enclosing for their considera the outline of a new Regulation, for the more effectual punishment of fraud, bribery, and corruption, on the part of the native revenue servants and after a mature consideration of the various improvements which the local experience of the different Collectors enabled them to suggest, a modified draft of a Regulation for this purpose has lately been submitted to the Government through the prescribed channel of the Court of Sudr Adawlut. A copy

1845. of the correspondence which has passed with the Government on this occasion is now enclosed for your informa

2. In forwarding to you this correspondence

the Sud [illegible]

the proposed penal Regulation, it may still undergo a

material modification, before it can be finally paſsed

into a law, and, when promulgated, will be forwarde

for your guidance. Their object in the present communi-

-cation is to call your particular attention to the orders

the Right Honorable the Governor in Council on the

part of the Board's addreſs which relates to the best

means of preventing those offences which the propos

regulation is intended to punish.

3. You will observe that the suggestio

Mr. Ross, the Collector in Cuddapah, respecting the

expediency of establishing in each district a Semina

for the education of natives with a view eventually to

qualify them for public offices, has been referred for

consideration of the College Board, from whom it is

probable that a communication on the subject may

hereafter be made to you.

4. You will perceive that, at the

-mendation of the Board of Revenue the Right scale of allowances for the head native Servant in each district to take effect from the commencement of the Month of May next that, with the sanction of the Honorable Court of Directors the Government will further be prepared to grant Shotreums, in cases of distinguished merit and that all vacancies in the superior situation of the Revenue Department are hereafter to be supplied from among the persons already employed in that Department.

5 In communicating to your native Servan these resolutions of the Government in their favor, the Board desire that you will endeavour to impress upon their minds the importance of a correspondent line of conduct on their part and of increased vigilance, attentio and honesty in the discharge of their several duties a the only means by which they can secure a continuanc of those benefits which the Government have already resolved to confer upon them, or obtain the further advantages which it is in contemplation to extend to th

6 You will report the allowance to wh

under the orders now communicated to you, your head native Servant may be entitled and you will sho difference between that allowance and his present

7.— In order to carry into effect the resolutions of the Government respecting the future appointments in the Revenue Department, I am direct to desire that you will furnish a Statement, in the inclosed form, shewing the name, pay length of service and character of every native Servant on your establish-ment, in the receipt of an allowance of ten Pagodas p Mensem or upwards. You will divide them into three Classes the first will include all those whose allowan exceed 30 Pagodas per Mensem the second all those who salaries are above 20, but do not exceed 30 Pagodas per Mensem and the third all those whose allowances amount to 10 Pagodas, or upwards, but do not exceed 20 Pag per Mensem you will make out this list with the greatest accuracy and care, giving to each Servant s a character as, to the best of your judgment, he appear merit, and expres [illegible] such terms as will clearly co to others your opinion of his deserts.–

8. You will furnish a similar separate list of all your Servants on salaries under ten Pagodas p Mensem who may appear to you particularly deserving of promotion.–

9.– On the receipt of these lists, which all Collectors are required to furnish on or before the 11th of Ju next, the Board propose to frame and publish a general list of the native Servants in the revenue department an all vacancies in the three first classes will hereafter be filled up by the appointment of some one whose name i entered in this general list the selection will of course rest, as at present, with the Collector subject to the approval and confirmation of the Board.–

10.– By this arrangement, the superior situations in the revenue department will gradually become vested in an exclusive service the members of whi will necessarily be men of tried abilities and experience, and the motives to good conduct and emulation among the natives revenue servants generally will be greatly

increas

increased, by the prospect of promotion held out to those inferior situations.—

11.— Much of the success of this arrangem to which both the Government and the Board at ac great importance, will necessarily depend upon the executive officers by whom it is to be carried into effec the Board therefore direct me to state that your most zealous co-operation is expected on this occasion— and while they will readily attend to any additional suggestions which you may offer on the general subject of this communication, a strict adherence to the principles laid down by the Government must be observed.—

12.— To the 29 and 30 para of the Board's address to the Government, your particular attention is required.—

I am

Sir,

Your most Obedient Servant,

Secretary.—

rt St. George,
22d. April 1816.

No. 29 de —

To the Right Honorable Hugh Elliot

Governor in Council

Right Honble Sir,

Para 1 It has of late so frequently been our unpleasant duty to bring to the notice of the Right Honorable the Governor in Council numerous instances of extensive embezzlements repeated malversations and fraudulent combinations on the part of the native servants employed in the administration of the various branches of the revenue entrusted to our management and it is with deep regret we confess that there are not many districts under the Presidency of Fort St. George which have not within these few years past afforded the most lamentable proofs of the prevalence of abuses in this Department of our native agency.

The late bold and extensive embezzlements in the Provinces of Coimbatore and Malabar — the considerable frauds on the Cash Che at Malabar, Masulipatam and Guntoor — the general and organized system of corruption in the Southern Division of Arcot — the abuses at Nellore and Guntoor in the Salt Department — and at Coimbatore and Cuddapah in the Customs — and the corrupt practices of two successive Head Native Servants in the Jaghire — not to enumerate the many inferior abuses which are daily brought to our notice, too amply prove that extensive abuses are practiced by the Native Servants in every branch of the revenue Department, and that the arrangements at present in force are totally inefficient for the prevention and punishment of these grave offences, no less prejudicial in their consequences to the revenues of the state, than productive of the most serious injury to the morals of the people. —

An

3 An enquiry into the Chief causes of the prevalence of these abuses, and into the means best calculated to counteract them, has for some time past occupied a considerable portion of our time; and the result of our deliberations on this important subject, as well as the opinions of our subordinate officers thereon, will be found in the accompanying correspondence, which we beg leave to submit for the serious consideration of the Government.—

cular to the Collectrs
dated 22d October 1813
From Mr Fraser 11 Novr 1813
From Mr Daniell 20 Do
From Mr McDonell 25 Do
From Mr J. A. Oakes 20 Do
From Mr Chaplin 19 Do
From Mr Wallace 25 Do
From Mr Hargrave 27 Do
From Mr Read 25 Do
From Mr Smith 27 Do
From Mr Russell 30 Do
From Mr H. Oakes 29 Do
From Mr Ellis 16 Decr
From Mr Hepburn 6 Do
From Mr Graeme 14 Do
From Mr Peter 9 Do
From Mr Warden 13 Do
From Mr Travers 18 Do
From Mr Spottiswoode 16 Do
From Mr Hyde 6 Jany 1814
From Mr Ross 2 Feby
From Mr W. Garrow 20 Do

4 The Right Honorable the Governor in Council will perceive that, with a view to the more adequate punishment of the offences in question, the outline of a new Regulation was some time ago prepared by us, and circulated to the several Collectors for their report on the proposed enactments which it contained, and the draft of which a copy is submitted with this address for the information of the Government, modified in

t. A

conform

conformity with the alterations and improvements
which the local experience of these officers enables
them to suggest, has lately been forwarded by us f
the consideration of the Right Honble the Governor
in Council, through the prescribed channel of the
Court of Sudr Adawlut, under the title of "A Regulation
"for empowering Collectors, in certain cases, to
"institute a regular enquiry into the conduct
"of the Native Revenue Servants, and Aumeens,
"who are, or have been, employed in the District
"under their Charge, or into the conduct of the
"relations, Servants, Agents or Dependents of
"such persons, with a view to the prompt recovery
"of all public money embezzled — and all money
"or other valuable consideration — all bribes, —
"Nuzzurana or other extra collections not autho-
"rized by the Regulations, unduly accepted, —
"taken, or exacted, by such persons, for fraudulent
"or corrupt purposes, in any way injurious to the

"Settlement, Collection, or appropriation of
"the Public revenues, for rescinding Regulation
"XXXII 1802, and providing for the more adequate
"punishment of embezzlement or misappropri-
"-ation of the public money; the withholding,
"concealing, or injuriously destroying public
"papers, accounts, or records, the forgery or
"fraudulent alteration of revenue papers,
"accounts, or records; and bribery, exaction,
"or fraud, injurious to the settlement,
"collection, or appropriation of the public
"revenue, on the part of Native Revenue officers
"and Curnums, their relations, servants, agents,
"dependents, or others, and for preventing Native
"Revenue Officers from being concerned in trade."

5 The immediate object of the present address is to explain the principles by which we have been guided in proposing the different enactments contained in the accompanying

Draft— But before we proceed to the consideratio
of this subject, we beg leave to solicit the particu
attention of the Right Honorable the Governor
Council to a few preliminary observations, resp
=ing the prevention of those crimes which the prop
Regulation is intended to punish.—

6 It will not, we presume, be dis
=ted that the adoption of new arrangements fo
the prevention of offences so seriously injuriou
to the community as those abovementioned is
infinitely preferable to the promulgation of ad
=tional enactments for the punishment of the
offenders— and although it is much more diffic
to devise the former, than to suggest the latt
we should ill perform the duty which we owe
the Government did we refrain on this occasi
from recording our opinion that however sever
the penalties enacted for the punishment of the
offences may be, they must in the end prove tota

ineffectual, unleſs some meaſures are at the same time taken to apply a remedy to the root of the evil, by diminishing the inducements which at present so powerfully operate to the commiſsion of these crimes.

7 We are far from believing that the artful intrigues — the corrupt compacts — the daring embezzlements — the hardy frauds — and the ſhameleſs perjuries of the Native revenue Officers which have of late so much disgraced this Department of our native agency can be traced to any depravity inseparable from the character of the Hindoos — we think they are to be attributed to very different causes; chiefly to the want of almost any inducement to resist the great temptations to which they are exposed — to their defective education and consequent laxity of morals, and also in a great degree to their uncertainty of promotion or indeed of retaining

for any length of time; the situations w[illegible] they hold – we are still farther from thinking that th abuses have increased under the British Government, on the contrary, we are inclined to believe that the conduct of our European Officers has not been without its influence on the character of our native agency, and that while their example has ameliorated the principles of our native revenue servants, their vigilance has counteracted many of those corrupt practices, which the unprincipled conduct of the Mahommedan rulers of the Peninsula, and the indolence or corruption of their subordinate agents encouraged rather than checked – at the same time, it must be admitted that altho' the evil has not encreased, it has scarcely been sensibly diminished under our rule, and is still of sufficient magnitude to call loudly for reform –

Notwithstanding all the checks

which ingenuity can devise, such is the limited — number of our European Officers, that much must still be left to the discretion of our native Servants, in the Settlement, in the Collection, and in the — disbursement of the public revenue so long as the land revenue continues to be collected under annua or periodical engagements, and when it is considere that in general their allowances amount to little more than what is necessary for the bare subsistence of themselves and their famalies while they are constantly exposed to the strongest allurements to fraud — malversation being always easy, and detection difficult," and even when made seldom "extending to one half of the abuse," it would — perhaps be surprizing if any set of men, placed in such circumstances, were found to act otherwise than they do — much less surprizing is such — conduct on the part of men whose defective education and laxity of morals unhappily present

the enclosed letter
from Mr. Hop
dated 2d February
1814

but too weak a barrier to the many temptations by which they are surrounded.—

9 "When the education which a "young native receives who is intended to "himself forward in the world, comes to be "considered" says Mr. Ross, "it can hardly be "wondered at that he should turn out ill. He "is at an early age taught to read and write "in one, two or three languages, and to keep— "accounts, this is accomplished by the time "he is thirteen or fourteen years old, after— "which he is considered as a burden on his "family, and is turned out to advance hims "in the best way he can— His grand object is "get a patron and a situation, and when he "has accomplished the latter he only tries ho "to make the best of it, and from the want of "proper principles he is not delicate in his— "choice of the means of doing so. subservien

"to those in immediate authority over him, and "sometimes the meanest, sometimes the boldest "intrigues, in the prosecution of which he does "not hesitate to commit falsehood, perjury,— "bribery, and other crimes of the same description "are amongst the means which he resorts to "for that purpose."—

10 We would willingly soften the harsh and degrading picture here drawn by Mr. Roſs— but the representation could not we fear be altered without injury to truth— Mr. Roſs— proceeds as follows.

11 "The Government may I think "with great advantage take upon itself the "education of its native servants and in doing "so will attach to itself by the strongest ties of "gratitude a description of persons looked up "to as the first in the Country, who will ever— "poſseſs the greatest influence over the general

"mind of the inhabitants, and who can serve
"it with fidelity and benefit, but who must a
"present be considered as serving it solely be
"no other service is to be had — a plan which
"will provide for the proper education and
"moral instruction of young men, particularly
"though by no means exclusively, Bramins, —
"from the age of 12 or 13 to that of 18 or 20, is a
"great desideratum. — I feel perfectly convinced
"that such an institution in each District
"which may in the course of every year turn
"out about 50 or 60 Young men educated under
"the care of Government, by persons appointed
"by it, whose respectability and morals are
"known, and can be relied on, who can —
"instruct them in those branches of knowledge
"required for the public service, particularly
"the regulations of the Government, and the
"principles on which these are enacted, and

de

"do more good to the native character ingene "and go farther towards securing a faithful se "of public servants than any code of laws or "penal regulations on the face of the earth"—

12 The suggestions of an officer possessing the practical experience and ability of Mr. Ross appear to us at all times deserving of ttention, and especially so when submitted as intending to so beneficial an end as the improvement of the principles of our Native revenue servants, and through them, of the morals of th people generally. It cannot be denied that many of the abuses which it is our object to remedy may be traced to the vague and unsettled principles of our native revenue officers respecting honesty and truth in which all Hindo are more or less notoriously defective—and we know not that a great and enlightened Government can confer a greater blessing on its subject

or can be employed in a more excellent and useful duty than in devising a remedy for so great a public evil — the attention which Mr. Roſs has given to this subject is therefore in our opinion highly creditable to him — and although we are not aware that any plan can be devised for improving the principles of our native servants which will not neceſsarily involve in it the education of at least the principal among them, we apprehend that an arrangement of so extensive a nature, even, if practicable, could not be succeſsfully carried into execution, without considerable difficulty and expense — these, however should not perhaps be contemplated as objections to a measure confeſsedly of primary importance both to the Government and to the community at large — with such an object in view, any practicable plan which holds out a reasonable prospect of it's realization seems deserving at least of a trial, and we should be sorry to deny to so Zealous an Officer as Mr. Roſs an opportunity of submitting his suggestions to this test. If the Government therefore concur with us in considering his observations on this subject worthy of attention, a reference to that department which is more immediately connec with the education of the natives while it may call forth further information on this subject, wi at all events ascertain the means best calculate for carrying into effect any measure of this kind.

18 But however desirable improvement in the education and morals of our native revenue servants must appear in every point of view, it is not to their defects in this respect that we ascribe their propensity to abuse so much as to the amount of their allowances being so restricted as almost to debar them from accumulating any property by means of lawful gain

Our principal native revenue —
Officers, necessarily entrusted, on some occasion
with the Settlement, Collection or disbursement of
some lacs of Pagodas, enjoy salaries scarcely in
any case exceeding 100 Pagodas p. mensem, and
in general falling greatly below the half of that
sum; by an upright discharge of their duty, durin
a long period of service, they can seldom on such
allowances expect to earn more than is sufficien
for the expenses to which they are exposed in
supporting their rank in society, in travelling
and in living at a distance from their families
and can scarcely ever hope to secure an independence, or a provision for old age — while the
inferior description of servants, on Salaries —
varying from 10 even to less than 1 Pagoda p. —
mensem, obtain a mere subsistence — It cannot
be expected that men thus situated should resi
temptation, when by a single well planned frau

th

they have it in their power to obtain, in one day th
income of one or more years.—

15 By the records of our office it appears that a common custom house Officer, at a petty Choky in Coimbatore had the hardihood to carry to the account of Government only — nineteen Pagodas out of four hundred and twent which he had levied as customs — and that another in Cuddapah more than once defrauded the — Government to the extent of nearly three hundre Pagodas pr. diem — If such abuses have been — committed by inferior servants of this descriptio some estimate may be formed of the probable extent of the depredations by those in situations of much greater trust and responsibility, and our records unfortunately leave no room to — doubt that the malversations of Natives high in Office have been proportionally bold and extensi Debarred from any lawful means of acquiring

an honest independence but poſseſsing ample opportunities of enriching themselves illegally, native revenue servants find nothing disgrac in the pursuit of illicit gains, except want of adroitneſs or succeſs— they consider this part of th conduct in some degree justified by neceſsity, a frauds, embezzlements, and bribes are looked up as the established perquisites of Office— Accordin says Colonel Munro, one of the ablest and most experienced Collectors that ever officiated unde our Board," "of a hundred Principal Division

"and District servants who have acted —
"under me during the last seven years, the
"have not been more than five or six again
"whom peculation, to a greater or smaller
"extent has not been proved."—

We entirely concur in opinion with this able officer that the only effectual remed for these very prevalent abuses on the part of ou native revenue servants is that which was applie with so much wisdom and success to prevent abuses among the European servants of the East India Company, and which certainly was the foundation of that distinguished character which we hope we may be permitted to state, that the Civil service has since acquired, namely to interest them in the upright discharge of their duty by placing them above the temptation to betray their trust - the Right Honorable the Governor in Council will observe that strongly impressed with the necessity of exciting the native revenue officers to a faithful discharge of their duty, by the hope of reward rather than by the fear of punishment, we took the opportunity of forwarding the enclosed draft for the report of the subordinate revenue authorities to request the opinions as to the best and most feasible means of effecting this desirable object - and we now proceed to the consideration of the different plans suggested for this purpose —

17 Most of our subordinate officers concur in stating that except peculations in the Salt and Sayer Departments which from their — peculiar nature it is extremely difficult to subject to strict controul — scarcely any extensive abuses can long exist without the connivance of the — principal native Servants — If the fidelity of these men therefore can be secured, the greatest poſsible check will be imposed on malpractices and an increased scale of allowances, combined with honorary distinctions and the grant of Shotriums, appear to us to be the only effectual means of — attaining this object.

18 The allowances of the principal native Servants are fixed at different rates in almost every different district — We propose to — render the whole uniform by establishing one rat

of allowance in the settled and another in the unsettled districts, and we trust that after what has been stated the Right Honorable the Governo in Council will not object to our modifying the salaries of at least this description of servants, on a scale rather more liberal than that which at presen obtains — We accordingly enclose for the consideration of the Government, a Statement of the rates at which we recommend that these allowances should be fixed and in the event of its meeting with approbation, we shall direct the Collectors to modify their establishments accordingly —

Vide encl. B

19 It will be observed that we propos gradually to encrease the allowance attached to each of the principal situations in the Revenue Department according to the length of the incumbents service, and to limit the highest rate of allowance after a defined period of service to two hundred (200) Pagodas ꝑ mensem — The

accompanying letter from the Collector [illegible] will shew that this sum falls greatly below wh some of our most experienced subordinate — officers have deemed a just remuneration fo those difficult and responsible situations in — which a head Native servant is occasionally — placed — we are of opinion, however, that this allowance will be found sufficient, if the Government at the same time will consent to hold out honorary distinctions and the Grant of a Shotrium as the reward of long, distinguished and faithful services — Placed by the proposed increased allowances above the neceſsity of — resorting to illicit practices for present gain. nothing can more stimulate a Native to the upright discharge of his duty than the prospect of the further rewards to which we have alluded for an honorary distinction publicly conferred, and the grant of an hereditary Shotrium are the highest objects of his ambition — and if these are placed within his reach, there is no exertion or sacrifice which he will not make to obtain them. —

20 In proposing that honorary distinctions and Shotriums should be granted to the principal native revenue servants, it is by no means our intention that these should be conferred upon all who during a certain period of service may have paſsed through the usual routine of office — long, meritorious, faithful, and distinguished services only should be allowed to form the ground of a claim to such rewards, which we would restrict to Hoozoor Serishtadars or Head native Servants in the Collector's Cutchery — Cash keepers or Treasurers — Amildars or managers of the Salt or Sayer Departments — and in cases of extraordinary merit during a long period of service,

to Tahsildars.—

21. The grant of titles or other honorary distinctions is certainly a cheap mode of purcha-sing the fidelity of our native revenue servants and however lightly such rewards may at first be considered, we believe that they are held in the highest estimation by all claſses of our subje in India — So honorable a mark of the favor of the Sirkar would not only raise both the indivi-dual and all his family in the estimation of the public, but would stamp him as a man of approved probity, and would make it his — interest and his pride to support this characte a feeling which cannot be too much encourage and which want of encouragement alone has perhaps hitherto rendered so rare among the claſs of people.—

22. To honorary distinctions we — propose to annex the more solid reward of a

Shotrium - more or less extensive in proport
to the service performed - it is almost superf
-ous to explain that by the Grant of a Shotri
we mean the grant of one or more Villages or
favorable tenure, the public assessment the
being reduced in favor of the claimant, in-
proportion to the extent of the reward intend
to be conferred on him.—

23 In our address to Government
under date the 26th November 1807 we took —
occasion to point out that the grant of a Sh
-trium was in fact a grant of revenue, and
we argued against such grants in perpetuity
as leading to perpetual alienations of revenue
which were soon forgotten, while the annua
expense of pensions paid in money from th
Treasury by being regularly entered in accoun
brought the amount of these charges annually
under review, and in some degree contributed

[illegible]

prevent their too rapid increase — we accordingly recommended increased pay and pensions in prefere to Shotriums, and, at all events, we submitted that grants of Shotriums should be restricted to a certain number of lives, it "being against the practice of "European Governments to reward the services "of their civil or Military Officers by pensions "which should descend from generation to "generation."

74 Without deviating from the principle here laid down, we are inclined to believe, on a reconsideration of our addreſs here alluded to, that an arrangement may be adopted which will entirely do away our objection to the grant of a Shotrium in perpetuity — namely the raising the aſseſsment thereon from the favorable rent on which it is originally granted, to the full circar Jumma, after the lapse of a certain number of lives — there is no doubt that with the natives a pens

scarcely poſseſs any of those motives to good condu
which are to be found in an hereditary grant of
land – and if after the lapse of two or three liv
the Shotrium were made liable to the payment
the full circar+ rent; the alienation of revenue –
would cease, and the original grant would invo
no alienation in perpetuity, but a mere grant o
revenue for a limited period – To this we may ad
the great advantage of the Capital realized from
the land being employed in it's improvement; –
for as the grant will be hereditary, this effect it m
be expected will naturally be produced. –

+ We mean the full
ent aſseſsable at the
original grant – not
reased rent which
e aſseſsed on the
ed value of the land –

25 Should the Government approv
of the arrangements which we have suggested f
placing the situation of the principal native –
servants in the revenue Department on an
improved footing, we anticipate no difficulty
carrying them into execution. –

26 With respect to such of the princ

native servants as may be allowed to retire from
the service without obtaining the premiums or
honorary distinctions — as well as with respect to
the inferior description of servants generally —
— — — — — — we are of opinion
that their fidelity will be sufficiently secured by —
some provision against age or infirmity; for this
purpose we suggested to the Collectors the creation of
a pension fund by stoppages from their salaries
on a plan similar to the native fund —

27 From the replies of these officers
however we apprehend that any additional stoppages
from the allowances of the native servants
as a general measure, would be very unpopular,
nor do we think that their salaries, so long as
they are regulated on the present restricted scale
would easily admit of such deductions — it might
not however be improper to make a reference on
this point to the native fund Committee, in order to

ascertain whether that fund will not admit of extension and whether it might not be poſsible to grant pensions from it to superannuated Servants— We conceive that if none were admitted to the benefit of this extension except such as voluntarily increased their subscriptions in a certain ratio, the arrangement would be open to leſs objection on the part of the native Servants while it might be incorporated with the present fund, without injury it its more immediate interests— The enclosed letter from the Collector in Canara contains a few hints on this subject, and Mr. Read even states that if some such arrangement as we have suggested were adopted, his Servants would willingly increase their Subscriptions to the extent of twice or even three times their present amount.—

28. In regard to abuses in the Salt and Sayer Departments, we apprehend that they

are nearly universal, and although small in
detail in total amount they are very considera
so very low is the pay of most of the Servants emp
in the Collection of these branches of the reven
and so considerable their unlawful gains, that
have understood it to be a fact that many of the
secretly entertain deputies to perform their dut
to whom they pay higher allowances than they
themselves enjoy - while their great number a
their distance from controul render the utmo
vigilance on the part of our European offic
necessary in order to ensure even moderate -
efficiency in these departments - The Collector in
Madura has suggested that a Commission be
allowed to the Salt and Sayer Servants on al
revenue which they may collect above the ave
collections at each Chokey or Salt-pan for a -
certain time past - and if the Right Honora
the Governor in Council should be pleased to

authori

authorize the measure, we are inclined to recommend that the experiment be tried, and in this event will obtain the opinion of the Collectors as to the rate of Commission which ought to be granted.—

29 It remains to add a few words on the subject of removing that feeling which is understood to prevail among our native revenue servants respecting the uncertainty of their situations— It cannot be disputed that the greater the permanency attached to their offices, the greater will be their inducement to an upright discharge of their duty— and so far as lies within our power nothing shall be wanting to afford them every security and assurance in this respect— we trust that our endeavours for this purpose will receive that zealous support from our subordinate Officers which we are happy to acknowledge we have experienced from them on so many other occasions.—

30 The evils arising from

system appear to have led to the promulga

of Regulation I. 1809, the Preamble to which

declares that "a faithful diligent and able dis-charge of the important duties aſsigned to the "native officers" is best ensured by securing them "in the poſseſsion of their respective offices — "whilst they discharge the duty aſsigned them "with diligence, ability and integrity" and — although the letter of this law has been modified by Regulation V 1811, the accompanying copy of

Circular dated 30th May 1814

our circular instructions to the Collectors will prove how anxious we have been to maintain the principle of it's enactments, which we understand to have been rather confirmed than abrogated by the rules which have been since promulgated.

31 In addition to the other arrangements which we have suggested for preventing the abuses so prevalent among our native —

revenue Servants, we beg leave to submit to the consideration of the Government the expediency of holding out to them the prospect of promotion, as the certain reward of faithful services — we would accordingly recommend that in filling up such vacancies as may occur in the superior situations of the native revenue Establishments, Collectors should be restricted in their selection to such persons as may be already actually employed in the Revenue Department, either in their own District, or in any other under this Presidency — By restricting Collectors to individuals already employed in the revenue Department, we shall ensure to the most useful, most able, and most faithful, of our native servants, the certainty of promotion — we shall secure the services of experienced men, to the exclusion of strangers unacquainted with revenue details, and the field for selection will be so extensive that

Collect

collectors can never be at a loſs for useful and experienced Servants — This arrangement will attend to establish a gradation in rank, and a gradual promotion among the native revenue servants which we think must in time be productive of great advantage. —

32. Having thus submitted to the Right Honorable the Governor in Council suc remarks as the enclosed correspondence has suggested to us respecting the best means fo preventing those serious crimes against which it is our object to guard the public, we beg leav in concluding this part of our addreſs to recommend this branch of the subject to the particular and serious consideration of the Government, and however defective or inconclusive the foregoing observations may be deemed, we trust that the superior wisdom of the Counci Board will be able to frame from them som

effectu

effectual remedy that will strike at the root of those evils which so loudly call for reform — On receiving the orders of Government on the different suggestions which we have submitted, we shall be prepared to frame a regulation in communication with the Collectors, for the purpose of carrying into effect such of our suggestions as may be approved — we now proceed to the consideration of the proposed enactments for the punishment of such as may be guilty of the crimes to which we have alluded —

33 Regulation XXXIII 1802 contains the only existing enactments respecting the punishment of Native revenue Officers — if the mere recovery of money embezzled by them, or of papers committed to their charge, can indeed be called a punishment, for such offence The provisions of this Regulation go no further — and a Native revenue Officer may at present

withhold the most valuable documents, or commit the most extensive embezzlements in safety under the certain knowledge that, if detected, he may save himself from all punishment, — except dismiſsal[*] from office, by the mere restitution of what he may have taken — the destruction or alteration of public records or accounts the fabrication of false documents of this kind and the more serious offences of bribery, exaction or fraud injurious to the revenue, are not at all punishable under this Regulation[†]; and it has been found inefficient, obscure, and equivocal in so many of the provisions which it does contain, that we have considered it preferable to rescind the whole, and to substitute in lieu of it a new Regulation, including a few of its most useful sections, than to attempt to modify, amend, and explain those numerous parts of it, which require alteration — this

arrangement

[*] Note
even dismiſsal from office is not provided for in the Regulation — the power however being vested in the Board they never fail to exercise it on such occasions. —

[†] Note
Nor are these crimes punishable under any other regulation — the injurious or fraudulent fabrication of revenue accounts &c if written on *paper* might indeed under the present regulations be considered forgery — but if these documents are inscribed on *Cadjan leaves* or on *tablets* as they generally are the fabrication of them would not at present be punishable as forgery —

arrangement tends to simplify the regulations, already sufficiently intricate, by rendering refrenc more easy, and collecting under a single head the whole of the rules respecting a particular subject

34 In submitting a new Regulation in lieu of that proposed to be rescinded, we have endeavoured, first, to render the investigation o complaints by Collectors regular and systemat In the second place, we have attempted to chec *in limine* the chief evils complained of, by the administration of a solemn oath to the most responsible public servants. In the third pla we have re-enacted the most useful provisions of Regulation XXXIII 1802, with many modifications and amendments, so as to provide for the prompt recovery, not only of public mo and public papers, but of bribes, Nuzranana, o other extra collections not authorized by the Regulations, and we have extended these

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provisions not to public servants only, as her
=fore, but to their relations, servants, agents, and
dependents. In the fourth place, besides the recovery
of money, papers, bribes, Nuzranana &ca as above-
mentioned, we have provided such punishments
as we consider adequate to these grave offences
no less injurious to the revenues of the state, &
to the interests and Morals of the communit
large. - we proceed to a detailed examinatio
the proposed enactments.-

35 Section II requires Collectors t
hold a public Cutcherry not less than once
every week, for the express purpose of recei
and examining such complaints as may
preferred to them, or such information as th
may otherwise obtain against their native
revenue servants and Cumums, or against
relations, servants, agents or dependents of su
persons, for embezzlement or misappropriatio

of the public money, the concealment or destru tion of public documents or bribery or extra-collection of any kind injurious to the revenu

36 The propriety of rendering all investigations by the Collectors more regular and systematic than they are at present is too obvious to require from us any remark — and we trust that the Government will coincide with us in opinion respecting the expediency of vesting them, with the power of investigati all charges of the nature before specified, broug against their Native Servants — By Section III w have endeavoured to afford Collectors the earliest information against their servants in the cases alluded to, in order that they may have it in their power to take precautionary measures to prevent the escape of the offen and to adopt prompt means for the security the public revenue. —

37. With respect to the power of enq-
-uiry into charges of the nature before explained
against the relations, servants, agents, or depend-
-ents of native revenue servants or Curnums,
experience has proved that nearly all enquiries
into revenue abuses have terminated in the
most fruitless results, and may easily be —
frustrated by the intrigues and Chicanery of the
native revenue officers, from the want of a —
power of this kind on the part of Collectors:—or f
when it is considered that it is proposed to —
restrict the enquiries of Collectors against suc, or
persons, to charges of embezzlement or misappro-
-priation of the public money, the concealment
or destruction of public documents, or bribery an
extra collections of any kind injurious to the
revenue, and to restrict the power of Collectors
over such persons to the recovery from them of
public money embezzled or misappropriated.

Of bribes or extra collections taken or accepted by them for fraudulent or corrupt purposes *injurious to the public revenue* or the recovery of money on account of public papers concealed or destroyed by them — we trust no objection will be made to the enactment, especially as the parties can stop the

XIII proceſs of the Collector, by giving security to bring the justice of his demand to trial — so eſsential indeed do we consider this part of the proposed enactments, that without it, we are of opinion the rest of the — Regulation must prove almost nugatory — and the voluminous records of the Government on the — subject of revenue inquiries contain such — convincing evidence in favor of this arrangement that, under the restrictions proposed, we cannot anticipate any objection to the measure — should any occur, we feel confident that our records — afford ample materials to enable us to combat it with succeſs. —

By Section III provision is ma
that private complaints of the nature before men
which may be presented to the Adawlut Courts s
be inquired into by Collectors in preference to all o
but, as this inquiry by the Collector is intended
merely to enable him to secure the public fr
the loſs to which they are exposed by the offence
question, it is proposed, in Section IV, that it sh
not interfere with private suits instituted
against the parties in the Adawlut Courts,
individual injuries involved in their offence
further than that the civil proceſs of the Collector,
the part of the public, shall have preference
precedence of the proceſs of the Adawlut Co
at the suit of individuals - In the event howe
of such private suit against a native revenu
servant proving frivolous and vexatious,
Court is authorized to impose on him a fin
in order to guard respectable native servants

fro

from groundleſs or malicious prosecutions at the same time private suits of this description, are not to interfere with the Collector's inquiry — the expediency and justice of these arrangements do not appear to us open to question, in any point of view, and the accompanying communications from the Collectors will shew the neceſsity of the remedy we have proposed for checking those — groundleſs and malicious charges to which Native revenue Servants are so constantly exposed. —

de Section V

39 Section VI extends the powers already vested in Collectors to administer oaths — Section VII declares false evidence given before them upon oath to be perjury — Section VIII empowers them to summon certain persons, and attaches the usual penalty to non-attendance or the refusal to give evidence — and Section IX — provides for the payment of such neceſsary — expenses as may be incurred by persons summoned

by Collectors the provisions contained in these sections are in strict conformity to the spirit of the rules already enacted for the guidance of the Courts, and as they are absolutely neceſsary, as well to explain the mode of proceeding to be followed by a Collector, as to remove all doubt of his right to exercise such powers, we conclude that they will be admitted - A reference to Section XVIII Regulation XXIX 1802, and to clause first Section IV Regulation VI 1811, will shew that Section VII of the accompanying Draft is fully justified by the enactments already in force -

40 Section X empowers collectors to iſsue search warrants in certain specified cases the propriety of an enactment to this effect has been suggested to us by the Collector in the Zill of Masulipatam but we should have insert a provision to this purpose, even though unsupported by the recommendation of any of

our subordinate Officers, from experience of the occasional necessity of the measure, and a desire to restrict the Collectors to certain fixed rules in exercising any power of this description. In framing the rules contained in this section we have been guided by the provisions of Section XXIV Regulation X 1813 of the Bengal code, and as the one will be found almost verbatim a transcript of the other, we trust that the Judicial authorities will consider this part of the proposed Regulation to be free from objection.

41. After rescinding Regulation XXXIII 1802 in Section XI, we proceed, in Section XII, to require all native revenue servants in any office of trust or responsibility to take and subscribe an oath of Office, of which the form is subjoined. It will be observed, from our circular communication to the Collectors, that we were at one time in doubt as to the propriety of this measure, it being

understoo

understood that many of the most respectable —
natives would be unwilling to take a prospective
oath - while a retrospective oath was thought to
be calculated to produce perjury —

42 The Collector of Madras, in the
letter which accompanies this addreſs, has strong
recommended the occasional administration
retrospective oaths as infinitely the most bind
on the conscience of the Hindoos - and his argu
ments on this point have received from us that
attention which is due to the opinions of an Offic
particularly well acquainted with the habits
and prejudices of the natives - but nothing tha
Mr. Ellis has been able to urge has weakened
the strong objection we feel against adopting a
measure which, at the very time of administer
the oath, gives every poſsible incitement to —
falsehood which enables a man by false swea
to clear himself from all blame - renders his —

refu

refusal to take an oath a confession of his guilt — and condemns him on his own confession — a retrospective oath indeed appears to us a sort of ordeal or expurgation, the success of which depends entirely upon the strength of a man's conscience the timid knave may shrink from the trial. — but the bold and hardened villain, whom chiefly it is the object to punish, will not hesitate to — perjure himself in order to ward off impending punishment. —

43 We accordingly give the decided preference to a prospective oath of office which, if it operates at all, operates to deter not to exculpate from crime, and the replies of the several Collectors satisfy us that the prejudices of the natives against an oath of this description are neither so great nor so general as we supposed — for even in Tanjore, one of the most populous — provinces under our controul, it is stated that

the administration of an oath, such as that to which we have alluded, has long been customary, and several Collectors concur in deeming the measure entirely free from objection — It is indeed held by the highest authorities that no Hindoo can refuse to take an oath from religious scruples and it is very questionable how far it is proper to allow him to do so from false notions of honor — we have therefore rendered the oath of Office pretty general in its application, and we have endeavoured to provide for its being administered in the most solemn and impressive manner —

44 In Section XIII, we have re-enacted with a few amendments Section VII and VIII of Regulation XXXIII 1802, requiring personal security to be taken for the appearance of all revenue servants, and declaring sureties liable for the demands against their principals, in the event of their not producing their persons.

Section

45 Section XIV has been inserted at the suggestion of the Collector of Madras — it grants an optional power to Collectors to demand in such cases as they may deem it expedient, from any of their native servants "the bond of one or more respectable persons of property not in the public "service rendering themselves liable to make good "to Government to an extent therein to be specified all unsatisfied demands made against "such servants". This security is especially requir from Cashkeepers, and others intrusted with the immediate charge of the public treasure — but as it ought to be taken in all cases in which it can easily be obtained, we think it proper that a discretional authority to this effect should be vested in the Collectors.—

46 Section XV provides for certain native revenue servants granting bonds to the Collectors for specific sums of money, in addition

to the personal or money security abovementioned:-
this provision was suggested to us by our late Colleague Mr. Wallace, while Collector in Tanjore; and his reasons for this suggestion will be found in the 10th paragraph of his letter which accompanies this address - anxious by every means in our power to deter the native revenue servants from the Commission of the crimes under considerati we have given a ready attention to every proposition submitted with this view, and fully concurring in the expediency and justice of this additional check, we have had no hesitation in giving it a place in the accompanying Draft.

47 Sections XVI, XVII, and XVIII prescribing the mode in which public money and papers are to be demanded; and the measures to be pursued by Collectors in the event of such demands not being complied with, are taken from section IV and V of Regulation XXXIII

1802,

1802, which we propose to rescind. they clear up a doubt which had arisen as to the extent to which the property of a native revenue Officer is tangible on account of papers withheld, — concealed, or destroyed by him: they render him answerable for the destruction of accounts in the same manner as for their concealment, — and they empower Collectors not only to recover money embezzled, or accounts concealed; but, in all cases of such misconduct, as well as in the event of the destruction of public papers also grant him authority to enforce payment of the penal sum mentioned in the bond required to be given under section XV. —

48 Section XIX is one to which we attach much importance, as remedying the grand defect in the existing regulations, which contain no provision for the prompt recovery of bribes, Nuzranas, or other unauthorized extra collections, to

forge

frequently levied on the people — it provides for the recovery of all money thus levied, whether by Native revenue servants and Curnums themselves, or by their relations, agents, servants, or dependents — and gives the Collector power, which he does not now possess, to proceed against the latter description of persons on account of public money embezzled or public papers concealed or destroyed by them; in the same manner as against Native revenue servants guilty of these offences — If money embezzled by a Native servant is promptly recoverable by a Collector under the existing regulations — much more so in our opinion should bribes be recoverable in the same manner — for a bribe of 1000 Pagoda taken by a Native revenue servant is given and accepted with a view to insure connivance at a fraud on the Government to a much greater extent, and is infinitely more prejudicial in its effects to the public interests and the morals of th people, than an embezzlement of the public money to that extent - experience has also proved that it is as absolutely neceſsary to provide for the recovery of bribes - embezzlements and papers, from the - relation servants agents or dependents of Native revenue officers, as much from these Servants - themselves and, under the restrictions contained in Section XXIII, we hope that the enactments proposed in Section XIX will be paſsed by the Government.-

49. Section XX, prescribing the - mode in which attached property is to be sold, is taken from Section VI Regulation XXXIII 1802.-

50. Section XXI is now the first clause enables collectors to check the fraudulent or collusive transfer of property on the part of their native - revenue Servants, by iſsuing a proclamation, in cases where they may suspect that such transfer is contemplated, rendering null and void all transfers

of property by such persons, and clause second a
that all persons who, with a view to evade the jus
demands of Government, may fraudulently conce
or collusively receive any property liable to attach
-ment under the proposed Regulation, shall be
liable on conviction before a Magistrate to a fi
of three times the value of such property, and on
non-payment thereof, to imprisonment for a
period not exceeding twelve months — we submi
that the prevalence of the fraudulent practice i
question justifies the restriction which we
recommend that the Collector should be enable
to impose, and that the succeſsful commiſsion
this offence calls for some punishment — that
which we have proposed does not appear to us
more than proportionate to the offence, which be
clearly of a criminal, and not of a civil nat
we have made subject to the cognizance of the
Magistrate not of the Judge.—

Section

51 Section XXII is taken from sections VI and VII of Regulation XXXIII 1802, but the mode of proceeding in cases where persons may be arrested by a Collector, and confined by a Zillâ Court, is more fully explained, in the accompanying Draft than it is in the rules proposed to be rescinded — and it is hoped will remove certain doubts which had arisen on this subject — the confinement of the party by the Zillah Court, as provided for in the second clause of the section under consideration, is in strict conformity with Section VII Regulation XXXIII 1802, although the same had been modified with reference to clause first section XII Regulation XXVII 1802.

52 Clause first of Section XXIII is taken from section IX Regulation XXXIII 1802, but more than one of the Zillah Courts having entirely misunderstood the purport of that enactment, in consequence of the great obscurity with which it is worded, we have endeavoured to remedy this defect,

and, in drafting the clause under notice, have be[en]
entirely guided by Section XIX Regulation III 1794
of the Bengal Code, from which Regulation XXXIII
was originally compiled —

53 By Section II Regulation III 1807 it
is required that, whenever a suit is instituted —
against a Collector a reference shall be made in
the first instance to the Government, to determine
whether the suit shall, or shall not, be defended as
a public suit – the delay which necessarily attends
all references of this kind would entirely defeat
the object of the section under consideration (XXI,)
which provides for the release of the party confined,
or the interference of the Court to stop the sale of
goods attached by the Collector, on security being —
given to the Court for the institution of a suit —
against the Collector, "within fifteen days" from the
date of the prisoner's release, or the interference of
the Court to prevent the sale of the property attached

will

we therefore propose, in the second clause of Section XXIII, that all suits instituted against the collector under that Section shall in the first instance, be defended as public suits, leaving it to the Governor in Council to determine, from the result of the trial, whether the collector shall, or shall not, be held personally responsible — this mode of proceeding indeed appears to us in all cases to be the most proper for until the evidence given upon the trial is known; it is impoſsible to decide with propriety, as to the expediency or otherwise of holding the collector personally responsible, except on an exparte examination of the case; which may or may not be conclusive —

54 Section XXIV declares that no persons confined under the provisions of the proposed Regulation shall be considered entitled to the benefits provided in Regulation II 1811 in favor of insolvent debtors — In all countries a strong

line is drawn between a private debtor and a publi
revenue defaulter. It has already been decided by
more than one of the provincial Courts of appeal th
a revenue defaulter is not entitled to the benefits
of the Regulation in question, much leſs can the
persons alluded to in the proposed Regulation —
claim any such advantage - at the same time a
without some expreſs enactment, the point migh
admit of doubt, we have deemed it proper to obvia
all mistake by inserting the section under notic

55 Section XXV is the first part
in the proposed Regulation which regards the
criminal punishment of embezzlement, or mis-
=appropriation of the public money - withholdin
concealing, or destroying, public papers, accounts
or records - accepting, taking, or exacting, bribes o
extra collections, injurious to the revenue, or any
fraudulent or corrupt practices in the settlemen
collection or disbursement of the public revenue.

It enables collectors, under written orders from us, to apprehend all native revenue officers or Curnums accused before them, upon oath, of any of these offences, and requires him to make them over to the Magistrate, who if he is satisfied of their guilt is directed, by section XXVI, to commit them for trial before the Court of circuit, and — section XXVII authorizes that Court, on conviction of the offenders, to impose and levy from them a fine to the extent of three times the value of the money embezzled or misappropriated, or of the bribe or extra collection taken or exacted to imprison them for a period not less than one, nor — exceeding three years and, in aggravated cases, to inflict upon them corporal punishment, not exceeding twenty stripes of the Corah — But the circuit Court are vested with a discretional power to — inflict either the whole or such part of this punishment as, on a consideration of each case, may appea

to them proper, and the Right Honorable the Govern
in Council will perceive that we do not propose to
extend this punishment to all persons who may be
guilty of the offences in question. the prosecution
of such persons is to depend on the Board of —
Revenue, who are prohibited by Section XXVII
from prosecuting in any case, except where it
may be "of an aggravated nature requiring exem-
"plary punishment" in lieu thereof, it is proposed
"in that Section to empower the Board of Revenue
to recommend that persons guilty of the offences
before stated be denounced, as incapable of —
serving the Government — and even this measure
is not to be resorted to, unleſs the guilt of the —
party shall have been judicially proved on oath
before a Collector, under the powers specially —
vested in that officer by the proposed Regulation.
when these restrictions are duly weighed, and the
magnitude of the offences in question is considered

we do not think that the punishment propos
can be deemed greater than is essentially requi
to check crimes so extensively destrimental to
public interests, and so seriously injurious to
the morals of the people —

56. Section XXIX provides for the
punishment of all others, not being native
revenue officers or curnums, who may be guilt
of the embezzlement or misappropriation of th
public money, the concealment or destruction
of public revenue papers, or the accepting, tak
or exacting, bribes, or other extra collections, —
injurious to the public revenue; but as guilt, i
this description of persons, does not involve in
it the great breach of public trust, and disreg
to a solemn oath, included in the commission of
the same offences by native revenue officers or
curnums, we propose that this description of
offenders should only suffer fine, not exceeding

double the amount of the money embezzled or misappropriated, or of the bribe or extra-collection taken, or exacted, and imprisonment, not exceeding twelve months, at the discretion of the Magistrate

57 Section XXX subjects persons giving bribes to the same penalties - the propriety of this measure we apprehend is too obvious to require from us any comment.

58 By section XXXI the Board of Revenue are empowered, on a voluntary confeſsion of guilt before the Collector, to exempt any accomplice in the offences specified in the proposed Regulation from the criminal penalties attached to his crime - but not from the civil proceſs for the recovery of money or papers contained in the preceding part of the proposed Regulation - This enactment seems absolutely neceſsary to lead to the discovery of bribery - for otherwise, the parties giving and those receiving bribes being

both made liable to punishment, it might b difficult to obtain information of such practi or having obtained information, to prosecute the enquiry to proof—

59 By the existing Regulations the fraudulent and injurious fabrication of *pap* is declared to be forgery— but as most of the — original detailed revenue accounts are inscrib on *cadjan leaves* or on *kadatums* or *tablets* — Section XXXII had been added, in order to ren persons guilty of the fraudulent and injurious— fabrication, interpolation, or alteration of such documents liable to the penalties prescribed in Regulation VI 1811 for the punishment of the — offences in question.—

60 Section XXXIII prohibits all native revenue Servants from being engaged i trade— The arguments urged against allowing European officers in the Revenue Department

to be engaged in Commercial transactions apply in our opinion with much greater force to natives in this branch of the public service; without dwelling on the obvious interest and means which those on the Sayer establishments poſseſs, to exempt their own goods from the payment of customs, it may be observed that the influence and information neceſsarily acquired by many native servants in an extensive district, afford them the opportunity of occasionally Monopolizing particular articles of trade, we accordingly have no doubt but the Government will concur with us in the expediency of the proposed prohibition, supported, as it is, by the recommendation of several Collectors, founded on practical experience of its neceſsity.—

61 Section XXXIV, regarding the distribution of fines levied under the proposed Regulation and Section XXXV extending the

powers granted to Collectors to acting or assistant — Collectors and eventually to special Commissioners do not appear to us to call for any particular remar

62 As an appendix to this address, we beg leave to submit for the information of Government the accompanying Extract from a letter written by Colonel Thomas Munro to the Police Committee in the year 1806 to which we solicit the attention of the Right Honorable the Governor in Council. —

Encl. C
(Paras 54 to 59
Coll. Thos. Munro
10th April 1806.

ort St. George
December 1815

We have the honor to be
Right Honorable Sir,
Your most Obedient humble Servants
(Signed) Robert Alexander
" John Hodgson
" James Cochrane

To the President and Members of the
Board of Revenue

Gentlemen,

I am directed by the Right Honora the Governor in Council to acknowledge the receipt o your letter of the 11th December last and to transmi for your information and guidance the accompany Extract from the Minutes of Council under this dat on the subject of the Regulation for detecting, and punishing the frauds of native revenue servants.

Fort St George
22 March 1816

I have the honor to be
Gentlemen,
Your most Obedient Servant
(Signed) D. Hill
Secy to Government

Extract

Extract from the Minutes of Consultation

Dated 22d March 1816.—

"Read the following letter from the Board of Revenue—

Here enter

1th December

1 The Draft of a Regulation for detecting and punishing the frauds of native Revenue servants and those connected with them, which the Board of Revenue have submitted with the foregoing letter, will be taken into consideration, after it has been revised by the Sudder Adawlut, and in the mean time that Court will be desired to lay the Draft, with their comments upon it, before Government at as early a period as may be practicable.—

2 For the present the attention of the Governor in Council will be directed to the suggestion offered by the Board of Revenue with the view of

preventing corruption in the native revenue servants.

3. The tendency to corruption, which is universal among the native revenue servants, is ascribed to the defects of their education, to their uncertain tenure of employment, to the uncertainty of their promotion, — to the smallneſs of their pay, to the facility and succeſs with which peculation may be committed, and to the impoſsibility of thoroughly detecting it — The nature and operation of these several causes of dishonesty are fully developed in the report of the Board of Revenue and in the papers therein referred to, and the magnitude of the frauds which have of late years been detected together with the certainty that many more have escaped detection proves the indispensible neceſsity of adopting some remedy for corruption — The remedies suggested by the Board of Revenue are the following. —

1st The establishment of a Seminary in every district for the education of native public servants, particularly Bramins, with the view of — improving their moral principles and of attaching them to Government. — Agreeably to the recommendation of the Board of Revenue this point will be referred to the College Board for their consideration and report, and though the Governor in Council entertains great doubts whether the proposed measure will be found of sufficien efficacy to answer the end in view, yet, as it admits of a limited experiment, it seems very desirable that it — should be tried by Mr. Roſs with whom the suggestion has originated and under whose superintendence it will be executed with the best prospect of succeſs. His reflections on the subject will have qualified him peculiarly to undertake this office, and his anxiety for the public welfare will induce him to do so — with cheerfulneſs. — The only caution he will require is to avoid incurring any considerable expense or in the confidence of succeſs, giving any pledge, whic in the event of failure, it might prove inconvenient to redeem.–

2. The increase of the salaries of the Pri
native Servants– It appears to be the general opinio
of the Collectors that, except in the Salt and Sayer
Departments, no considerable frauds can take pl
without the connivance of the principal servants
The policy of ensuring their fidelity, both as the mos
easy and as the only effectual method of ensuring
the fidelity of the whole Revenue Establishmen
is therefore unquestionable– This the Board of
Revenue propose to do in three ways, of which
an increase of their allowances is one. They
have not ventured to propose so considerable
an increase as some of the most experience
and judicious revenue Officers among whom
is Colonel Munro, deem requisite, but confin
their recommendations to the following
graduated scale of allowances to the princip
Native revenue Servants in settled and

unsettled

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unsettled Districts respectively.

	In settled Districts	In unsettled District
Under 5 years service as Sheristadar	60	80
From 5 to 10	70	100
From 10 to 15	80	125
From 15 to 20	100	150
above 20	125	200

The Governor in Council is strongly impressed with the persuasion that the integrity of the Sheristad is the only effectual check on the corruption of the native Establishment, and is sensible that the present allowances of an honest Sheristadar are very inadequate either to the responsibility vested in him or to the temptations by which he i assailed. The Governor in Council considers it therefore to be matter of policy with respect to all Sheristadars and a matter of justice with respect to such of them as are faithful to their trust that the graduated scale of allowances recommended by the Board of Revenue should be adopted. The immediate increase of expense will probably not be very great and if the operation of the measure now sanctioned should secure the services of upright and experienced native Officers for a period entitling them to the higher rates of salary, the augmented charge will be amply repaid as well as fully earned by the effect of such services. The new scale of allowances will take effect from the beginning of the next Official year, and the Board of Revenue will report the increase of expense immediately produced by it.

3. The grant of honorary distinctions to Head Native Servants of distinguished merit. It does not appear that any means have been adopted to ascertain the estimation in which titles conferred by the British Government would be held by the Natives of India; and it is believed that the results of an inquiry into the same subject by the Governor

General in Council a good many years ago was unfavorable to the projected plan — at any rate, it is — necessary before the plan be further taken into consideration, that the Board of Revenue should define their ideas with respect to the nature of the titles to be conferred; and it seems proper that the feelings of the native community concerning them should some how or other be consulted —

4 The grant of Shotriums - Grants of this nature are more prized by the natives than any other reward which the Government have it in their power to bestow. They were represented by the Board of Revenue in the year 1807 as being objectionble, on the ground of being perpetual alienations of revenue, whereas pensions are granted for a limite term, and of being liable to escape observation from not being entered as a constant charge in the pub accounts. These two grounds of objection were adopte by the Government and by the Court of Directors in

consequ

consequence of which the grant of Shotriums to Reve Servants has been discontinued. The Board of Revenu now propose to obviate the objection by granting Shotriu or Villages on a reduced rent, for a limited term one or more lives and by raising the rent, at the expiration of such term to the rate at which the villages might fairly have been assessed when the Shotrium was originally granted. The object of a pe-tual grant of land, so highly prized by the natives will thus be effected without a perpetual alienation of revenue. The Governor in Council approves of the plan of granting Shotriums to Revenue Servants of distinguished merit and, with the sanction of th Court of Directors will be prepared to give effect to The Board of Revenue will need to be cautious in recommending the grant of Shotriums as Collecto may be supposed to feel a commendable partia for the claims of their immediate dependants an be expected to support them with a zeal dispropor to their comparative merits—

5. The incorporation of a Pension Fun for superannuated Servants with the present Fund for the families of Servants deceased. It is stated that any additional subscription would be very unpopular with the Native Servants, and it is feared tha the object in view cannot otherwise be attained. The proposal will however be referred to the Committe for managing the present Native Pension Fund for their consideration and report—

6 The allowance of certain commiſsi to the Managers in the Salt and Sayer Departments on the amount of their collections. The principle of this recommendation is entirely novel, no commiſsi being at present granted to Native Servants of any description and, if just, it would seem equally applicable to other branches of revenue as to Salt and Sayer. The Governor in Council, however, think that a commiſsion on the amount of receipts tho'

a fit stimulous to exertion, is not a proper cure of dishonesty, and that the end would be answered — better by bringing the Salt and Sayer collections as much as poſsible, under the observation of some Head native servant with an allowance adequate to his responsibility.—

Lastly. The Revenue Board propose that all vacancies in the superior situations in the — Revenue Department should be supplied from among the persons already employed in that Department. — next to the increased allowances of the Sheristadar this seems to the Governor in Council the most — important of all the suggestions offered by the Board of Revenue. It will ensure the succeſsion of men of experience and of tried talents and integrity to the higher Offices open to natives in the Revenue Departmen and it will hold out a prospect of promotion to the — inferior Offices and thus furnish them with a more — powerful motive to emulation and to good conduct —

any by which they can at present be actuated. The rule obtains in a greater or less degree in every establi ed service in the world, and it's consequences cannot but prove eminently beneficial in that to which it is now proposed to be extended.—

4 The Governor in Council highly approv of the particular attention which the Board of Revenue have paid to the object now under consideration, and desires that such of their suggestions as have been adopted may be framed into standing rules for the Department and may be communicated for the information and guidance of the several Collectors."

(A true Extract)

(Signed) D. Hill

Secy to Government

(True Copies)

Secretary

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1

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Letter concerned is not in the file. 6/12

R

To the Secretary to the
Board of Revenue

Sir,

Para 1st. As it is probable that a considerable period must yet elapse before the regulation submitted by me under date the 24th October last can be passed or the provisions contained in the XVII section for preventing the clandestine sale of betel produced in the gardens within the limits of Madras can be enforced, I have thought it expedient to make the following temporary arrangemen which I trust will receive the sanction of the Board.

2nd. After the extent and present produce of the productive betel gardens at St. Thome, there being few elsewhere, and the receipts from each on account of Customs for a given period had been ascertained, a sum was fixed as the annual Tirva ~~which~~ each should pay for which the duties payable on the produce of the garde was offered in rent to the proprietor, on conditio that he should be allowed to dispose of the whol of it as he pleased without being obliged to bring it to the land Custom House or any further inter-ference on the part of the Sircar; on the refusal o the proprietor to take the rent, it was offered for the same sum to others, and the result was that out of six productive gardens the duties payabl on one only has been rented by one of the — proprietors, Chenna permana mudeli and th duties on the other four have been rented Permana mudeli Ponnapa mudeli, Sameera mudeli, and Tatesinga mudeli —

3rd I enclose translation of a Cowle given to the renters, which the Board will obse commenced on the 13th May last and is to

run

term to the end of the fusli, and, subject to their approval, is then renewable to the same persons for the ensuing six months; on Comparison with the former receipts from these gardens on account of duties, the annual advantage to the Sircar by this arrangement is as follows

former Beriz being the amount fixed on the produce of these gardens at the Land Custom House per Annum Star Pagodas		1100 " "
present Beriz being the amount to be paid by the renters in ready money per Annum S. Pagodas	1800 " "	
Add Sibbendy charges to be paid by the renters which consequently becomes a saving to the Sircar	360 " "	
Total		2160 " "
excess on the former payments		1060 " "

that the Beriz on these gardens has been properly property adjusted it is impoſsible to aſsert in all probability it has been fixed considerably below the sum which will be actually received by the Renters, but on the introduction of any new system moderation is neceſsary to ensure its succeſs and in this instance it was advisable to allow large profits to the first adventurers to encourage others to rent the remaining gardens within the bounds of Madras, should the Board approve of this Arrangement.—

Madras
Cutcherry
10th. June 1815—

I am
Sir,
Your most obedient servant
(Signed) F. W. Ellis
Collector of Madras

Translation

Cowle granted by F. W. Ellis Esquire Collector of Ma
to

Whereas you have deposited

the sum of fifteen days Rent being Pagodas

I have hereby granted you
the Rent of the Betel Garden commonly
known by the name of and
actually belonging to
being situated at in
the Village of Cusbah Mylapoor in the
Talook of Mylapoor subject to the Collectorate
of Madras to be held by you from the
13th Instant up to the conclusion of the
current Fusli year Viz: 11th July next;
consequently the conditions you are to
perform are as follows —

First The amount of the Rent which
you are to pay to the Sircar within the
abovementioned Term of Rent is Star Pagodas
Fanams Cash which sum you
are to pay into the Cutcherry of the Mylapoor
Talook according to the instalments inserted

in the concluding part of this Cowle and take Receipts from the Amildar for such — payment —

Secondly. Paying the amount of Rent as above specified, you are at liberty to Collect from the Betle Gardener the Sircar duty at the rate of one fanam and 4 Cash ₱r Bun Vizt. 1 fanam Sircar Duty and 4 Cash — Collector's fees which you shall yourself pay

Thirdly. Should either the Proprieto of the above Garden or his Servants or an other person or persons whatsoever remov Betel without your permission and in clandestine manner you are at liberty to seize and, under the orders of the Collector, confiscate the same if any considerable quantity of Betel be smuggled, you are at liberty to submit the case to the Collector of Madras who will send the smugglers the Zillah Court at Chingleput to be punished under the clause First Section XVI. Regulation III A. D. 1812 —

Fourthly.- In order that no Betel may be smuggled from the above Garden, you are to take care to place it under a proper watch by employing Sibbendy at your own expence-

Fifthly The instalments by which you are to Discharge the amount of the above Rent being Pagodas are as follows. —

1st Instal. on the 31st May 1815 Pagodas
1 Do Do 10th June - - - Pagodas
1 Do Do 20th Do - - - Pagodas
1 Do Do 30th Do - - - Pagodas
1 Do Do 11th July - - Pagodas
5 Instalments. Given under my Hand and Seal of the Cutcherry this day of one Thousand eight hundred and fifteen

(Signed) F. W. Ellis. Collr.

To the Deputy Collector of Madras in

Charge

11.

Sir:

Para 1. I am directed by the President an Members of the Board of Revenue to acknowledge the receipt of Mr. Ellis's letter under date th 10th of June last reporting the arrangements made by him for renting out the duties payable upon the produce of Certain Betel Gardens in St. Thome —

2 The Board approve these arran ments and desire to be informed what measures have been adopted for realizing the revenue fro betel grown in these gardens for the present fasly

Fort St. George
9th October 1815 —

I am
Sir,
Your most obedient Servant
(Signed) J. Hanbury Secty

(True Copies)

J Hanbury
Secretary —

Compd.

Extract from the Minutes of Consultation
Dated 23d February 1816.—

1 In reporting on the Settlement of the Revenues of Madura and Dindigul for fuslies 1220, 1221, 1222, and 1223, the Board of Revenue have taken occasion to enter into a review of the several modes of management which have prevailed in those Districts since their acquisition, and the Governor in Council conceives that it may be attended with advantage to place on the records of Government an abstract of the information detailed in their Report.

2 The Board of Revenue have considered separately the Land Revenue of Madura and the twenty nine Estates of

Dindi

Dindigul in which the permanent Settlement failed and was annulled, these being the parts of the Districts wherein the Settlement have varied from year to year; and that of the ten Pollams of Madura, the six Pollams of Manapara, fourteen of the Pollams of Dindigul, the Zemindaries of Ramnad and Shevagunga, the remaining six Pollams of Dindigul, and the six Estates of Dindigul in which the permanent Settlement has not yet been annulled, these being the parts of the Districts – wherein the Settlements have from year to year been the same. –

3 Dindigul was rented by Villages, or Mootahs consisting of several Villages, from the date of acquisition

till fusly 1204, when a quinquennial Village lease Settlement was formed with the head inhabitants. As that Settlement did not at first succeed, the rents were revised by Mr. Hurdis the Collector, under whose management it gradually improved, producing from the twenty nine Estates forty four thousand (44,000) Pagodas in fusly 1206, fifty thousand (50,000) Pagodas in fusly 1207, and fifty four thousand (54,000) Pagodas in fusly 1208.—

4 In 1209 there was an annual Settlement, which produced fifty five thousand (55,000) Pagodas, and, towards the end of that fusly, Mr. Hurdis began his survey, renting out the lands as he proceeded on a triennial ryotwar lease,

wh

which owing to the time consumed in framing it, did not wholly expire till 1213. Under that lease, the Revenue of the twenty nine Estates amounted to sixty five thousand (65,000) Pagodas for fusly 1210, to seventy two thousand (72,000) Pagodas for 1211, to eighty one thousand (81,000) Pagodas for 1212, and to eighty four thousand (84,000) Pagodas for 1213. —

5 In fusly 1214, the whole lands of Dindigul were divided first into twenty six and afterwards into thirty five Estates, and put up to sale on perpetual Zemindary tenure, with a Jumma 54 pr Cent above the average of fuslies 1206, 1207, and 1208 — 26 pr Cent above that of 1209, 1210 and 1211 — and only 7 pr Cent

below that of 1212 and 1213. This Settlement totally failed, the Collections falling in 1214 to 64000 Pagodas, in 1215 to 55,000 Pagodas and in 1216 to 56,000 Pagodas. —

6 . Mr Hodgson, one of the Members of the Board of Revenue, was deputed to investigate the cause of these heavy defalcations, and, on its being established that the lands had been over-assessed, twenty nine of the thirty five Estates put up to sale were resumed, at the termination of fusly 1216, and a triennial lease was immediately introduced into them. Under that lease the revenue gradually increased to 65,000, 76,000 and 77,000 Pagodas, but it was collected with difficulty and not, it is to be feared, without trenching on the permanent resources of the Country. The over assessment of the triennial lease

may fairly, however, be in part ascribed to the urgent orders of that time received from England to reduce charges and increase collections

7 For the three first years afte the acquisition of Madura, (from fusly 1211 to fusly 1213 inclusive), annual Settlements prevailed in that District, the Revenue of wet lands being paid in kind and that of dry lands partly in kind and partly in money. The Revenue rose gradually from ninety thousand (90000) to a hundred and twenty two thousand (122000) Pagodas, but suddenly fell to ninety one thousand (91000) Pagod in consequence of a bad season in 1214. With that season began Ryotwar money

Rents, which continued till 1217. In 1215 and 1216 the Revenue exceeded one hundred and twenty thousand (120,000) Pagodas. In 1217 a Village lease Settlement was concluded for one year and the Revenue rose to a hundred and thirty five thousand (135,000) pagodas — The same Settlement was then renewed for three years and the Revenue amounted in 1218 to a hundred and thirty three thousand (133,000) Pagodas and rose in 1219 to a hundred and thirty eight thousand (138,000) pagodas, the highest Revenue ever collected from Madura. —

8 It was while the Revenue affairs of Madura and Dindigul were going on thus prosperously, and when the Settlement of Madura for Fusly 1220

amounted to the unprecedented sum of Pag:s 140,815 „ 5. 43 - that these provinces were during a succession of years, visited with a frightful epidemick sickness which carried off one third of the population, with a drought that threatened all the horrors of famine, and with murrain among the cattle. In Madura there remained, in consequence of these calamities, a balance of Pagodas 42,845 - at the end of fusly 1220, but it has since been reduced to Pagodas 6973. In the 29 resumed Estates of Dindigul, the Collections, under a temporary settlement for fusly 1220 amounted to only Pag.s 51,070 „ 9 „ 29 -

9 In fusly 1221, the settlement for Madeira sunk to Pagodas 63,953 „ 17 „ 10 -

and that for the 29: resumed Estates of Dindigul to Pagodas 43,612„ 37„ 23. —

10. In 1222 the Settlement for Madura amounted to Pagodas 87,065„ 4„ 34— and that for the 29 Estates of Dindigul to Pagodas 54,112„ 35„ 8. —

11. Towards the close of 1222 the Board of Revenue preſsed on the Collector's attention the expediency of introducing into his Districts the Decennial and eventually permanent Settlement then in progreſs throughout the territories subject to this Government, but the orders of the Court of Directors arrived in time to stop the proposed measure; and agreeably to the Honorable Court's desire, a Ryotwar Settlement

was effected for fusly 1223 – It amounted in Madura to Pagodas 70,629„39„58 and in the 29 resumed Estates of Dindigul to Pagodas 56,236„15„41 —

12 The Settlement for the four fuslies under consideration will not, in respect of amount, bear to be compared with those of former years, but the decrease of Revenue is attributable solely to the nature of the seasons and could not have been prevented under any system of Revenue management. The Board of Revenue are even fearful that the amount collected may have exceeded what the deplorable state of the Country enabled it to pay without injury to its future resources. —

The foregoing is the substance of the Revenue Boards' report on the Settlements of Madura and of the 29 Estates of Dindigul for fuslees 1220, 1221, 1222, and 1223, and it would afford matter for attentive consideration, if the object were to compare together the effects of different modes of Settlement and to determine on that most fit to be adopted for the future in these Districts. But as the orders of the Hon'ble the Court of Directors leave no discretion in that respect, the Board of Revenue have properly entered only into the consideration of such points as are connected with the framing of a Ryotwar Settlement.

14 The first of these is the reduction of the teerwas to an equitable

sca

scale, which the Honorable Court have sanctioned in a late dispatch, and which the Governor in Council concurs with the Board of Revenue in thinking indispensably necessary. As however, in the execution of that measure there is great room for error, and as the realization of an adequate Revenue, as well as the prosperity of the Country, depends on its being properly executed, the Governor in Council will expect at an early period to receive from the Board of Revenue the Report on the subject which the Collector has promised to furnish. —

15 The Collector has proposed also to revise the survey and classification of the lands, Mr Hurdis having erred

so greatly as to assess some of them at the full extent of their produce and having besides, not always classed them correctly. but the Governor in Council agrees in the opinion of the Board of Revenue that little *particular* though a great deal of *general* advantage has resulted from Surveys where they have been best executed, and that a new Survey might prove as erroneous as the present one — The proposal of resurveying the lands, therefore, is not to be adopted; but the Governor in Council will approve of such a re-classification of them, under the Collector's personal inspection, as the Revenue Board have suggested. —

16 The Governor in Council

adopt

adopts the opinion of the Board of Revenue

with respect to the right of Government

to rent un-occupied Meraſsy land and

Meraſsy waste, to other than the meraſsida

for a limited time, as the rule by which

the conduct of the Collector is to be governe

That opinion is understood to import

that Meraſsy land unoccupied by the

meraſsidar may be rented to another

for one year, and Meraſsy waste for

such a term, not exceeding five, six,

or at most ten years, as may afford a

fair return for the expense of bringing

it into cultivation. —

17 The Governor in Council

willingly complies with the recommen

-dation of the Collector and of the Board of Revenue, that a tax termed Pauthee Cavel consisting of petty fees levied from the Ryots should, on account of its vexatious nature, be abolished. The amount actually produced by it in 1223 was only Pag. 22.18

18 The Board of Revenue go on to report on those parts of the Districts in which the Settlement has from year to year remained the same. They consist of the ten pollams of Madura, the fourteen pollams of Dindigul and the six pollams of Manapara, which are not permanently settled, and of the Zemindaries of Ramnad and Shevagunga, six pollams and six Estates in Dindigul, which have been settled in perpetuity.——

19 It appears that the pollams temporarily settled were Surveyed in the same manner as the other lands of the Districts, (the teerwa only being fixed at a somewhat lower rate,) and that engagements were entere into with the Poligars, under which they were to receive thirty pr Cent of the Collections from Nunjah, poonjah and Swernadayem, and seventy pr Cent was to be the Revenue of Government. This allowance to the Poligars was fixed on a favorable scale, as that granted to the Zemindars who purchased estates was only sixteen, instead of thirty pr Cent of the Collections. Under these engagements, the rent of

the ten Madura pollams was Pagodas 7959.4.74, that of the fourteen Dindigul pollams Pagodas 37237.31.56, and that of the six Manapara pollams Pagodas 27726.35.15, which have respectively continued to be the demands on those pollams since fusly 1213. At that time it was intended to settle them in perpetuity, but the intention being abandoned, did not take effect; in consequence of which it has been considered, as it certainly is, illegal to attach and sell the pollams for arrears of revenue. The Board of Revenue on the other hand consider that it would also be unjust to hold the Poligars answerable in their persons and property for such arrears, which are due on an over-aſseſsment of the lands —

20 The Governor in Council con=curs in the view of these pollams tak by the Board of Revenue and authoriz the Collector to take under Aumany su of them as may hereafter fall in arre and to allow a Malikhana of ten p. cen to the ejected Poligars. The recommendat of the Board that these pollams and others under similar circumstances in Coimbatore, Balaghaut and Nellor should be settled in perpetuity on the same terms recently granted in favo of the Poonganoor Poligar, will be submitted to the favorable considerati of the Honorable the Court of Director

21 Of the lands settled in perpetuity the Board of Revenue

observe that it must be admitted that the six Estates and six pollams in Dindigul have been over-assessed in the same ratio as the others in which the permanent Settlement has been annulled. The arrears in three out of the six Estates and in two out of the six pollams accordingly amounted to Pagodas 29222.37.30 and most of the proprietors are represented by the Collector as being desirous to relinquish their lands on being exonerated from payment of the arrears. Agreeably to the recommendation of the Board of Revenue, the Governor in Council desires that such a tender be made to the proprietors, and that the lands not so relinquished be sold for arrears of Revenue, when any occur, and be brought in for Government. It is for the Board of Revenue to state what provision should in their opinion be made for the ejected Poligars and their families —

23 Under the orders of the Court of Directors it is incumbent on the Government to introduce a Ryotwar Settlement into all lands that may come under Aumany, and this general rule will of course apply to those pollams from which the Poligar may be ejected —

24 The Governor in Council defers making any observation on the balances for the four fuslies in question, till the Board of Revenue shall have submitted the particular

Report on them which they have desired
the Collector to furnish. —

25 The Governor in Council
derives great satisfaction from observing
the very considerable encrease of
Revenue which has taken place under
Mr. Peter's management in the
Salt and Sayer Collections, and
desires that his approbation may
be communicated to that gentle-
-man. —

(A true Extract)

Secretary —

Compd E.B.

R 138

275

To the Collector in Dindigul
& Madura

Sir,

Para 1 I am directed by the President and Members of the Board of Revenue to transmit to you the following papers.

Copy of a letter to Mr. Lushington
Dated 7th August 1815

Copy of a Cowle issued by Mr. Lushington

Copy of a Muchelka taken by Mr. Cotton

Copy of a letter to Mr. Lushington
Dated 30th May 1816.

Copy of a Muchelka taken by Mr. Cotton
for the rent of the duty on Tobacco

From

2 From the above documents
you will observe that considerable succeſs
has attended the plan of renting the collection
of the inland duty and consumption
duty on Beetle and the Board authorize
you, if the introduction of the plan into
your District should not be opposed by
well founded objections, to advertise
for proposals for renting the collection of
the duty on Beetle in any part of your
District or in the whole as may be most
eligible.

3 You will take into conside
ation and report whether it would be
advantageous to extend the renting
system to the collection of the consumptio

duty on Tobacco— 139

Fort St. George—
30th May 1816
ecd 1st June

I am

Sir,

Your most Obedient Servant

Secretary—

To the Collector in
Trichinopoly

Sir,

Para 1. With reference to the 6th 7th, 8th and 9th Paras of your letter of the 28th Ultimo, on the subject of the difficulty which you have experienced in collecting the duties on beetle, from the contiguity of the Gardens to the Fort, which affords great facility to smuggling; I am directed by the President and Members of the Board of Revenue to inform you, that they see no objection to the proposed measure of converting the present Beetle Gardens into Paddy cultivation, and of promoting the cultivation of Beetle at a greater dist from the Fort, provided such an arrangement can be effected with the fr consent of the Meerasdars, or owners of the land —

2. As connected with this subject, I am directed to furnish you with the enclosed copy of a letter from the Collector of Madras, containing a Proposition for renting out the Beetle Gardens under his management, at a fixed Teerwa, to be determined by ascertaining the amount of the rece from each Garden on account of Custo

for a given time —

3 This plan has been adopted by Mr Ellis with the best effect, and the Board are desirous of knowing how far it may be practicable to conclude a similar arrangement for the Gardens which are contiguous to the Fort of Trichinopoly. —

4 With respect to the other point, noticed in the 10th Para of your letter, upon which you request the instructions of the Board I am desired to observe that the production of a Rowannah, stating that both the general Inland duty, and consumption duty have been paid in the Madura Zillah, upon Tobacco brought from

that District for Consumption at th

chinopoly, should in the opinion of the

Board, exempt it from the payment

of duty at the latter place - The Boa

however, consider, that it would be mor

regular if the consumption duty was

paid at the place where the Tobacco -

brought for consumption; and I am dir

to suggest to you the expediency of your

communicating with the Collector of Ma

in order that measures may be adopted fo

the attainment of that object -

I am

Fort St. George }
7th August 1815 }

Sir,

Your most Obedient Serva

(Signed) J. Hanbury Secretary

Translate

L 142 223

Translation of a Putta granted by C. M. Lushington Esqr Collector of Trichinopoly to Davasagayem Bettle Gardiner of the Verragomary Village in the Conaud Talook —

1. Whereas you have given good money security for the rent of the right of collecting the duty on Bettle - I do hereby grant you the rent of collecting the Custom Duties on the produce of th undermentiond Gardens within the limits of the Chowkey of Trichinopoly and the several Vullecharys in the Conaud Talook - to be held by you from the 1st May up to the 11th of July 1816 at the rate of 662„2„30 pr Month —

Names of the Villages in which the Beetle Gardens are situated

Varagunary	Village	Gardens	4
Daranellore	do	do	4
Cauvalacoody	do	do	9
Ariamungalum	do	do	1
Cockarasumpatee	do	do	3
Culcondarcottah	do	do	2
Keelacoorchy	do	do	3
Vadoore	do	do	1
Sholamadavy	do	do	3
Keelavyaloore	do	do	3
Nachycoorchy	do	do	4
Ayeramungalum	do	do	3
Malaypyelore	do	do	2
Puloovore	do	do	1
Moottursamnellore	do	do	3

Mooroongapettah

Moodoongapettah	Village	Gardens	2
Oospoore	do	do	5
Veeraputty	do	do	3
Valloore	do	do	4
Teroonelloore	do	do	3
Mackoody	do	do	2
Paroogainadny	do	do	1
Boottoor	do	do	2

Enam Villages

Tanoor	Village	do	7
Oolkaday Areyamungalum	do	do	1
Vadoor	do	do	1
Vattoovaytaty	do	do	1
Sooryoore	do	do	3
Moodygandum	do	do	3
Pariacurpoor Shotrium	do	do	2
		Total Gardens	78

The

2 The amount of the Rent which you are to pay to the Sirkar – within the abovementioned term of the Rent, is Pagodas 1,588 – 41 – 55 – which you will pay according to the Instal-ments inserted in the concluding Para of this Puttah, into the Sayer Cutcherry and receive receipts from the Custom Tahsildar for each – payment –

3 You are hereby permitted to collect the duty of 5 Pr Cent, and a consumption duty of 1 Madras – fanam for 400 Leaves of Bettle – sold as is regulated by the Tariff and no more – If Bettle should be

brought into the Conaud Talook from any of the other Talooks and the Inland duty has been paid, you are to collect the consumption duty only, - should Beetle be carried out of the Conauds Talook for the purpose of being sold in any of the other Talooks, you are to collect here, the Inland duty, only, and the consumption duty is to be collected by the renter in that Talook in which the Beetle is consumed - you are not to prevent people from bringing and selling Beetle within the limits of your rent, and you are not to create any disturbance with the Merchants - You will paſs your receipts to them for such amount of duty as you may collect, specifying upon what quantity. — Should you act contrary to this engagement you hereby agree to pay a penalty of 10 Pagodas for every omiſsion, or crime and in failure thereof you further agree that, that sum be recovered in the same manner as is enacted for Revenue Defaulters. —

4. The instalments by which you are to discharge the amount of the above rent are as follows. —

p.t.o.

1st Instalment	15th May 1816		331 „ 1 „ 15
2d	do	31st do	353 „ 4 – „
3d	do	15th June	331 „ 1 „ 15
4th	do	30th do	331 „ 1 „ 15
5	do	11th July	242 „ 33 „ 69
		Total Pagodas	1588 „ 41 „ 55

5. In the event of the present rent not being approved by the Board the Collector reserves to himself the power of cancelling the Puttah now given to you —

6 Given under my hand and the seal of my Office at Trichinopoly this 1st day of May A D 1816 —

(Signed) C. M. Lushington
Collector

(A true translation)

(Signed) C. M. Lushington
Collector
Translator

Translate of a Muchulka

(agreement) entered into in the presence of C. H. Woodcock Esqr. Acting Collector of the Province of Tinnevelly by Sevasoobramoniapillay of Palamcottah.

Be it known, that I Shevasoobramania pillay of Palamcottah do hereby bind myself to the Circar to rent the Government Duties collected on Beetle, at the Mooroo-guncoorchy Choukie, brought for sale by Merchants into the Town and Fort of Palamcottah at Star Pagodas 33 „11„ 20. pr. month, for two months from the 25th. February

to the 24th April 1816, being Star Pagodas
16.22.40. which sum, I bind myself,
my heirs, Executors &ca to pay according
to the agreed instalments, and do hereby
agree to levy the rates of Duty as collected
at the moorooguncourchey Choukee
on Beetle conveyed by Merchants into
the Fort of Palamcottah, Vizt. For
Beetle not having either paid the
Village or Town duty, on one Bundle
containing 400 leaves, 60 Cash; and for
Beetle having paid Village Duty
and the owner being in possession of
a Rowannah, but not having paid
Town duty, Cash 57. —

Further I do hereby bind
myself

myself to grant receipts to the Merchan
noting the name, year, month, da
Quantity of Betle, and the Duty col-
lected by me thereon, agreeable to the
above rates of the Circar, and will no
on any account or plea hinder or any
the merchants in the sale of their
Betle provided they have paid the
Duties agreeable to the Regulations, at
the Chaukies. If contrary to this my
agreement, should it be proved, that
I have hindered the sale of their Betle,
detained the merchants under the
plea of collecting duty, for any unne-
-cessary length of time and annoy
them, or collect above the stipulated

rate of Duty, then I agree not only to forfeit my contract, but also pay the losses sustained by the Merchants, and a fine of 10 Star Pagodas to the Circar, and in failure of this, my agreement, for the losses and the Circar fine, I bind myself amenable to the Regulations —

Now the condition of the above obligation is such that if I Shevasoobramania pillay fail in the payment of the rent in pursuance of my agreement, then the rules laid down in the Regulations for the collection of the Balance of Land Revenu due by a Land holder, may be inforced against me for the payment of the

Balance, that may be due by me with the amount of 12 ℘ Cent thereon —

If merchants are found disposing of Betle clandestinely, without paying the regular Custom duty, I do hereby promise to make it known, first to the Choukeydar, with proper evidence and obtain the orders of the Circar for the confiscation, and appropriation of the same to myself —

Besides if I am found collecting duty on Betle contrary to the Regulations, I bind myself to be amenable to that part of the Regulations laid down for the punishment of the Choukeedars for frauds committed by them —

The following Instalments are fixed for the payment of my Rent for the Two months amounting to Star

f c
Pagodas 65 „ 32 „ 40 —

Vizt.

		S.Ps	f	c
On the 10th	March 1815	16	28	10
Do. 24th	Do.	16	28	10
On the 10th	April 1816	15	28	10
Do. 24th	Do.	16	28	10

With my free will & consent I have executed this my muchelka (agreement

y 1816 — (Signed) Shevasoobramonia pillay

(A true Translate)

(Signed) A. H. Drummond
H. Asst. Collector

To the Collector in
Trichinopoly

Sir

Para 1 In reply to your letter of the 13th Instant I am directed by the President and Members of the Board of Revenue to inform you that the Board approve the terms offered for the privilege of collecting the inland and consumption duty on Bettle in the different Talooks under you. —

2 The terms of the Cowle yours appear unexceptionable — It is desirable however that a Clause should be inserted binding the Renters not to interfere in the retail

price — and stating that the retail sale of beetle is to be free to all persons — a copy of this Clause should be publishe for general information —

3 The copies of the original Cowles and Muchelkas are returned, they are not required, the Abstract is sufficient —

4 Copies of Muchelkas taken by Mr Cotton from the Renters of the Duty on beetle and Tobacco in his District are sent for your information and you will report whether it is advisable to extend the renting system to the consumption

duty on Tobacco —

&

I am

Fort St. George }
30th. May 1816 }

Sir,

Your most Obedient Serv

(Signed) J. Hanbury Secretary

Translate of a Muchilka

(agreement) entered into the presence of E. H. Woodcock Esqre. Acting Collector in the Province of Tinnevelly by Shevasoobramania pillay of Palamcottah —

Be it known that I Shevasoobramanapillay of Palamcottah do hereby bind myself to the Circar to remit the Government duties collected on Tobacco, at the Morsoogunnaurchy

Choukey

150 [illegible]

Chaukee, brought for Sale by Merchan
into the Town and Fort of Palamcottah
at Star Pagodas 17 „ 33 „ 60 ꝑ month for
two months from the 25th of February
to the 24th April 1816 being Star Pagodas
35 „ 22 „ 40, which sum I bind myself
my Heirs, Executors &ca to pay
according to the agreed Instalments, and
provided after the expiration of this my
engagement ending with the 24th April, the
Circar is agreeable to extend the above Rent
in my favor for one year or as many Months
as they may deem proper at the above rate
ꝑ month Vizt Star Pags. 17 33 „ 60 I do
hereby bind myself to pay the same
on the Stipulated dates of payment. —

J.

ng Clause
nst any
[illegible]
Period of
judice of
Revenue. —

I Shevasoobramanea pillay do hereby agree to levy the rates of Duty collected at the mooroogunecoorchy Chowkies on Tobacco conveyed by Merchants into the Dist of Palamcottah. Vizt

on Tobacco not having either paid Village or Town Duty 1st Sort pr Viss Mfs 1 „ $\overset{c}{40}$ „ 2d Sort pr Viss Madras fs 1 „ $\overset{c}{34¾}$ and 3d Sort pr Viss Mfs 1 „ $\overset{c}{21}$ pa on Tobacco ~~having~~ paid Village Duty, and the owners being in Possession of a Rowannah, but not having paid Town Duty 1st Sort pr Viss Mfs 1 „ $\overset{c}{35}$ pa 2d Sort pr Viss Mfs 1 „ $\overset{c}{19}$ pa and 3d Sort pr Viss Mfs 1 „ $\overset{c}{13¾}$

Further I do hereby bind myself

they

to grant receipts to the merchants, noting the name, year, Month, Date, Quantity of Tobacco, and the duty collected by me thereon, agreeable to the above rates of the Circar - and will not on any account or plea hinder or annoy the merchants in the sale of their Tobacco, provided they have paid the Duties agreeable to the Regulations at the Chowkies - If contrary to this my agreement should it be proved, that I have hindered the sale of their Tobacco, detained the Merchants under the plea of Collecting Duty for any unnecessary length of time and annoy them, or collect above the stipulated rate of

Duty, then I agree not only to forfeit my farm but also pay the loſses sustained by the Merchants and a fine of 10 St Pagodas to the Circar and in failure of this my agreement for the loſses and the Circar fine, I bind myself amenable to the Regulations —

Now the condition of the above obligation is such that if I Shevasoobramania pillay fail in the payment of the Rent in pursuance of my agreement then the Rules laid down in the Regulation for the Collection of the Balances of Land Revenue due by a Land Holder may be enforced against me for the payment of the Balance that may be due by me, with the amount of 12 pr Cent thereon —

If Merchants are found to dispose of Tobacco clandestinely without paying the Regular Custom Duty, I do hereby promise to make it known first to the Choukeedar with proper evidence and obtain the orders of the Circar for the Confiscation and appropriation of the same to myself —

Besides if I am found collecting duty on Tobacco contrary to the Regulations I bind myself to be amenable to that part of the Regulation laid down for the punishment of the Choukeedars for frauds committed by them —

The following Instalments are fixed for th
payment of my Rent for the two Month
amounting to Star Pagodas 35 „ 22 „ 40

Vizt

On the 12th March 1816 . . 8 „ 39 „ 30
Do . . 24th Do . . Do . . 8 „ 39 „ 30
On the 12th April 1816 . . 8 „ 39 „ 3
Do . 24th Do . Do . . 8 „ 39 „

With my free will
and consent I have executed thi
Muchilka (agreement) —

4th February 1816 — (Signed) Soobramania pill

(A true Translate)

(Signed) A. W. Drummond
Dr. Asst Collector

(True Copies)

Secretary —

Comp. W.G.n

Revenue Department

R

To the Collector in Madura and
Dindigul

Sir,

I am directed by the President and Members of the Board of Revenue to transmit to you the accompanying copy of a letter and enclosure from Government relative to the payment of a Pension of 10 Pagodas per mensem to Beebee Shah Saiba to be charged to the Military Department – you will also make the Zemindar of Shevagunga acquainted with the sentiments expressed by Right Honorable the

Mr Secy Hill
[illegible] May 1810.

the Governor in Council regarding the
claim of the family of the late
Mahomed Khallul on his bounty.

I am

Sir,

Your most Obedt. Servt.

Secretary

Fort St. George
4. July 1816
Despd. do. .. " –

Comp. :
W.G.n

R

To the President and Members of the
Board of Revenue

Gentlemen,

I am directed by the Right Honorable the Governor in Council to transmit for your information and guidance the accompanying Extract from the Minutes of Consultation in the Military Department under date the 17th Instant.

I have the honor to be
Gentlemen,
Your most Obedt. Servant
(Signed) D. Hill
Secy. to Govt.

Fort St. George
25th May 1816

Extract from the Minutes of
The Right Honorable the Governor in Coun
Dated 17th. May 1816

"Read the following Petition
from Beebee Shah Saibee widow of
the late Mahomed Khullul.—

To The Right Honble Hugh Elliot
Governor in Council, &c &c &c
Fort St. George

The humble Petition of
Beebee Shah Saiba wido
of the late Mahommed
Khullul.—

R

Sheweth,

That the late husband of
your Petitioner did perform signal
service to the Madras Government
at the time that Colonel Agnew's
Detachment

Detachment was employed in the Morawar Country in the year 1801, by conducting a Column of British Troops to Caliarcoil, the residence of Chinna Murdo, the intrusive Zemeendar of Shivagunga in consequence of which movement the Rebellion was crushed and the right-ful Zemindar, Woodiah Tever, established in the full enjoyment of all his rights & dignities.

Colonel Agnew was strongly impressed with a sense of the benefits derived from the services of your Petitioner's late husband and represented them to the Government in terms so favorable that a Pension of 20 Pagodas per month was settled on him as will appear by the enclosed Certificate

The Zemindar Woodiah who has reaped the principal advant from the services of your Petitioner's husband was at the same time — induced at the recommendation of Colonel Agnew to grant a Pension or stipend of 100 Pagodas per month to Mahommed Khullul, whose fami thus placed in affluence, and indep ance, daily offered up their pray and thanksgiving for the justice — and munificence of the Governme they lived in the enjoyment of the blessings until the death of Mah med Khullul, when the Pension of Government was discontinued, and the Zemindar of Shevagunga at the same time stopped payment of the stipend of 100 Pagodas saying that if the Government should sanction the continuance of their pension he also would continue his.—

By these means the family has been reduced to the greatest distress, and your Petitioner humbly begs that the Government will be pleased to order that a part at least of the Pension formerly paid to Mahommed Khulleel may be continued to his family, and that, the continuance of the Annuity that was paid by the Zemindar may be recommended by Government to him—

For the confirmation of the facts set forth in this Petition, I beg leave to refer to Lieut. Coll. Marshall the only person now at Madras

was with Colonel Agnew's Army

is acquainted with the Circumsta

Madras }
18th March 1816 } (Signed)

The Bearer Mahomed

Khalleel, is the Person who conducte

a Colum of the British Troops to

the surprise of Cailarcoil on the

of the 30th of September, and morni

of the 1st of October 1801 as a re

for which service Government

granted him a Pension for life:

payable at Trichinopoly, of Twe

Star Pagodas per month.—

Camp Palamcottah }
27th December 1801 } (Signed) P. A. Agne

Lieutt. Colt. Com

S. D.

Extrac

Extract of a Letter from the Chief Secretary of Government to Lieutenant Colonel Agnew Dated 7th of December 1801—

"In consideration of the farther recommendation of Mahomed Khallut (as contained in your letter of the 17th ultimo) the Governor in Council have resolved that a Pension of 20 Pagodas per month be paid to him at Trichinopoly as a permanent mark of the favor of Government"—

(A true extract)

(Signed) P. A. Agnew
Lieutt. Coll.

Name

No.	Name	Rank	Corps	Country	Age	Year of Service	Height	Colour, Cast and other Remarks	Why Pensioned	at what time	On what Pay per month
							Ft In				
	Mahomed Khullul	—	—	—	44	"	5-6½	Dark Bamboo —Eyed— Has a slight scar on the Forehead from a wound	In December 1801 by order of Government on the monthly allowance of 20 Star Pag.s payable at Trichinopoly as a reward for services performed in the Shevagunga District with the Detachment under the Command of Lieut. Colonel Agnew Signed by order of the Governor in Council (Signed) G. Buchan Secy to Govt.	December 1801	Pag.s f C Twenty Star Pagodas 20 — "

"Resolved that a Pension of Ten Pagodas monthly being a moiety of that enjoyed by her late Husband, be granted to Beebee Shah Saibee, from the 1st Instant, subject to the approbation of the Honorable the Court of Directors, and chargeable to the military department."—

"Ordered that the foregoing Resolution be communicated to the Military Auditor General, to the Town Major and to the Board of Revenue, and that the Collector of Madura be instructed to apprize the Zemindar of Shevagunga, that it is not intended that this act of bounty on the part of the Government should

Tinnevelly

should interfere with the disposition
which he will naturally feel [illegible]
the wants of the family of a man,
to whom he appears to have been
so much indebted." —

(True Extract & Copies)

(Signed) Ed. Wood
Secy to the [illegible]

(True Copy)

(Signed) D. Hill
Secretary

(True Copies)

J. [illegible]
Secretary

Comp.
W.G.n

R

To the Collector in Madura
and Dindigul

Sir,

Para 1. With reference to the letter addressed to you under date the 20th of April last, I am directed by the President and Members of the Board of Revenue to transmit for your information and guidance, the enclosed copy of a letter from the Government, communicating their approbation of the Board's proceedings under date the 11th of April 1816.-

4th Secy Hall
ay 1816.-

2 You will perceive that the

Government have authorized the Board to
take the Zemindary of Pulleapanaickenoor -
under their charge as Court of Wards, and
I am now directed to communicate to you the
sanction of the Court to your nomination
of the persons appointed Guardian and
Manager respectively as already provisionally
authorized by the Board -

3 The Proceedings of the Board
having been generally approved by Government,
you will write off the balance outstanding
against Ayaloor, Battagoontah and Mail-
-mungalum as proposed in para 15 thereof -

4 The Board desire that you
will explain why you have not yet forwarded
draft

draft of an advertisement for the sale of Madoor, Sundypoor and Nellacotta, as directed in para 16 of their Proceedings under date the 11th April last and that you will not longer delay carrying these orders into effect the Board regret to observe that this is not the only occasion of late in which they have had to notice your inattention to their instructions.

Fort St. George
8th July 1816
Desp.d 11 D.o

I am
Sir,
Your most Obedient Servant

Secretary

Comp.d
W.G.

161 32

R

To the President and Members of the
Board of Revenue

Gentlemen,

Para 1st. I am directed to acknowledge the receipt of your Secretary's letter of the 29th Ultimo transmitting an extract from your Proceedings on the settlement of the revenues of Madura and Dindigul for fusly 1224, which have met with the approbation of the Governor in Council –

2 The 20th paragraph of those Proceedings with the passage from the Collector's correspondence therein alluded to, will be transferred to the Political Department

ment, in which the orders of Government

on the subject will be passed. –

3. The Governor in Council authorises you to take the Zemindary of Pullepanaickenoor under your charge as Court of Wards. –

4. No other part of your Proceedings seems to call for particular observation. –

Fort St. George
17th May 1816. –

I have the honor to be
Gentlemen,
Your most Obedient servant
(Signed) D. Hill
Secretary to Govt.

(A true Copy)
J. Hanbu
Secretary –

Comp. W.G.m

Revenue Department
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R

To the Collector in Madura and
Dindigul

Sir,

With reference to former correspondence, I am directed by the President and Members of the Board of Revenue to transmit for your information and guidance Copy of a letter from the Military Board on the subject of the maintenance of certain buildings in your District at the public expense, together with copy of the order of Government thereon under date 26th Ultimo.

m Mr. Lee & Hill
6th October 1816.

I am Sir,
Your most Obed^t. Servant
J. Hanbury
Secretary

Fort St. George
6th November 1816
Exd. 8 Oc
Compd. H.B.

R

To the President and Members of the
Board of Revenue

Gentlemen,

I am directed by the Right Hon'ble the Governor in Council to transmit for your information the accompanying Extract from the Minutes of Council in the Military Department under date the 13th Ultimo.-

Ft St George
th October 1816

I have the honor to be
Gentlemen,
Your most Obedient Servant
(Signed) D. Hill
Secretary to Govt.

Extract from the Minutes of the Right Honble

the Governor in Council 13th September 1816

"Read the following letter from

the Military Board.

No. 298.

To the Right Honorable Hugh Elliot

Governor in Council

&ca &ca &ca

Honorable Sir,

1 We have the honor to acknowl

the receipt of a letter from the Secretary to

Government in the Military Departmen

dated the 29th June ultimo forwarding with

reference to our report No. 16 dated the 10

January 1815 certain original papers and

which are herewith returned from the Col

of the Zillah of Madura, and we have the

honor to state as our opinion that we concur

to

the following Buildings should be maintained for Military purposes Vizt

Sepoy Barrack No 1 on Mr Peter's Plan No 1	Represented to be in good condition by the last returns
Garrison Hospital No 11 on Plan No 3	Ditto Ditto
Guard Rooms No 1 and 2 on Plan No 4 at the Trichinopoly and Dindigul Fort Gates	Arcot roofs required to be renewed

2 The two former Public Buildings are at present occupied by the 4th Native Veteran Battalion and as the strength of the Battalion is subject to considerable variation it appears to us that both should be preserved in the state in which they actually are for the accommodation of the corps -

The

3 The Guard rooms at the two first Gates we consider are indispensably nece and with the sanction of your Honor in Council we shall direct them to be repaired.

Granary No 5 on Plan No 2 } Requiring repair as per last Proceedings of Survey.

4 This Building we have ascertain-ed in communication with the Commissary General to be required for the use of that Department for the custody of Grain and as it has for a length of time been appropriated to the purpose of the Commissariat, should continue in the possession of the Department

Store Rooms enumerated No 3. 4. 5. 6. 7. 8. 9. 10 on Plan No 5 } 5 These Buildings have for many years been occupied by the Civil Department, and may continue so, but we considered it advisable th

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as should poſseſs authority to require upon any future emergency one or more of those rooms for the use of the Garrison, it being in our opinion neceſsary that Buildings of this description should be at all times available within the Fortreſs.

ort St. George
th August 1816

We have the honor to be &ca &ca

(Signed) Robt. Bell
" J. L. Caldwell
" V. Blacker
" J. Pendergast

Resolved that the buildings within the fortreſs of Madura described in the 1st and 2d paras of the foregoing letter be maintained for Military purposes, as recommended; and that authority be given for repairing the guard rooms and granary referred to in its 3. and 4th paras. the last of which will continue to be appropriated to the purposes of the Commissariat.-

The Military Board are further authorized to require any of the store rooms mentioned in the concluding para of the foregoi letter, when indispensably necessary for the us of the Garrison.-

Ordered that extract of thes proceedings be communicated to the Boar Revenue thro' the Public Department, for th information of the Collector of the Zilla of Madura."

(True Extract & Copy)

(Signed) Ed: Wood
Secy to Govt

(True Copy)

(Signed) J. M. Macleod
Asst Secy to Govt

(True Copies)

J. Hanbury
Secretary

Compd. W.G.

Revenue Department

166 24

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D R

To the Collector in

Madura

Sir,

Para 1 I am directed by the President and Members of the Board of Revenue to transmit to you the following document. Copy of a letter from the Secretary to Government in the Revenue Department dated 2d November with copy of its enclosure.—

2 You will report whether it is advisable in your opinion to prohibit the export of Salt from Bombay to Travancore with reference to the interests of the Monopoly

in the District under your charge—

—3 You will at the same time furnish a return of the quantity of Salt
in the last three years at the Pans in your District, for exportation to Travancore.—

Fort St. George
11th November 1810
Despr. 13 Do.—

I am
Sir,
Your most Obedient Servant

Secretary—

Comp. C. B.

R — 167

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To the President and Members of the
Board of Revenue

Gentlemen

I am directed to transmit to you the annexed copy of a letter from the Chief Secretary to the Government at Bombay, and, with reference to your Secretary's letter dated the 30th of March 1815, to desire that you will state whether or not you consider it adviseable that the exportation of Salt from Bombay to Travancore should be prohibited—

t S. George
ovember 1816

I have the honor to be
Gentlemen,
Your most Obedient Servant
(Signed) D. Hill
Secy to Govt

To

R

To D. Hill Esqr.

Secretary to the Government
at Fort St. George

Sir,

In reference to your le
dated the 19th May 1815, I am directe
request you will submit to the Right
Honorable the Governor in Council
Fort Saint George the desire of
Governor in Council to be informe
whether the prohibition against t
export of Salt to any Ports in Mala
or Canara excepting British, is int

to extend to those in Travancore —

bay Castle
1st October 1811

I have the honor to be
Sir
Your most Obedient Servant

(Signed) F. Warden
Chief Secy. to Govt.

(A true Copy)

(Signed) J. M. Macleod
Asst. Secy. to Govt.

(True Copies)

Secretary

R

REVENUE DEPARTMENT.

TANK DEPARTMENT.

RULES for the guidance of the Inspector of Tank Estimates, of Collectors, and Superintendents of Tank Repairs, in matters connected with the Repairs of Tanks and Watercourses, the preparation of the Estimates of the Cost of such Works, and in certain other cases.

I. THE Superintendents of Tank Repairs, in all cases connected with the Department, are authorized to communicate with the Collectors of the several Districts placed under their superintendence.

II. Collectors shall furnish the Superintendents with a detailed account or statement of all works connected with Tank Repairs, as well of those under execution as in contemplation, in their respective Districts.

III. Superintendents of Tank Repairs shall keep a Book of rates of labour and price of materials in each District, and it is desirable and expected that they will take every opportunity, by personal enquiry, to obtain correct information on these points, and to record the same for the improvement and completion of a general book of rates and prices to be furnished to the Inspector of Tank Estimates at the Presidency.

IV. The Superintendents shall be furnished by Collectors with Price Lists whenever required, exhibiting the rate of labour and value of materials in all parts of the country within their superintendence.

V. Superintendents when in possession of the information thus ordered to be furnished by Collectors, will be able to form a judgment where their services are most necessary, and to lay down a course of movement and system of superintendence best calculated for giving personal attention and assistance towards the furtherance of the various undertakings either in hand or under contemplation, which may be situated within their general range of superintendence.

VI. It is expected that Superintendents of Tanks will at all times communicate their sentiments to Collectors with regard to every description of work either required or under execution in their Districts, and Collectors are fully authorized at all times to call upon them for the aid of their advice.

VII. It will be the duty of Superintendents and of Collectors to avail themselves of every opportunity to inspect works which have been executed in preceding years; Superintendents will note their state and condition in their respective Diaries, and will furnish Extracts from their Diaries for the guidance and information of Collectors.

VIII. The Inspector of Tank Estimates is hereby authorized to call on Superintendents for the book of rates, and to correspond direct with Superintendents on subjects connected with the Tank Department.

IX. As the formation of Estimates is considered a subject of great importance in the Tank Department, where the annual disbursements in the various Districts under this Government amount to so large a sum, it is expected that the Superintendents will give their particular attention to this branch of their duty, and as it cannot be supposed that Collectors or their Servants are in possession of professional acquirements in this line, it will be the duty of the Superintendents, at all times when circumstances will permit, to afford every instruction and assistance in their power to Collectors and their Native Servants to enable them to draw out their Estimates in conformity to the Regulations and forms prescribed by the Board, in their orders dated 28th June 1819.

X. Collectors and Superintendents are distinctly to understand, that it is not the duty of the Superintendents of Tank Repairs or of any part of their establishment, to superintend the actual execution of any work, or to be employed in paying the labourers.—Where, from the magnitude of the work to be undertaken, an exception to this rule may be considered necessary, a special report must be made to the Board of Revenue, and their sanction be obtained for the Superintendent or a part of his establishment being stationed for a time to superintend any particular work.

XI. The superintendence of works of magnitude or extent in masonry or earth, or requiring correct levels, must not be left to Native Revenue Servants, such as Taseeldars or Aumeenahs. Collectors must employ Maistry Bricklayers to superintend such works, men competent to understand the estimates of the Superintendents and to execute the work according to the estimates. It is considered that this increase of expense will be amply compensated by the superior skill and durability with which works will be executed and due levels be preserved, such Maistries must not be employed in disbursing the money required for the Repairs: Bricklayers of inferior skill, but understanding the principle of levels, may be employed in superintending plain earth work carrying on in small Tanks or Water-courses.

XII. One Maistry or Bricklayer will be sufficient to superintend several works, if their local situation is such as will admit of their visiting each work at short intervals of time.

XIII. Native Revenue Servants employed in disbursing public money for Repairs must be required to pay the labourers and others in the presence of the Curnums of the village and of one or more Inhabitants thereof, and must take a voucher that such persons were present: Curnums must be required to keep a check account of the Repairs, but a separate Conicopoly or Gomastah must be employed to keep the accounts of Repairs that are extensive, whether in earth or masonry.

XIV. Collectors must be careful to cause the due proportions of sand and jaggery, as provided for in the data, to be mixed in working the chunam, and the bricks to be made of proper earth and well burnt.—The stability of works of masonry greatly depends on due attention being paid to these points.

XV. Collectors shall transmit their Estimates in the first instance through the Superintendents attached to their Collectorate, who shall forward the same, after due examination and correction, to the Inspector of Tank Estimates. The Inspector shall lay the Estimates, with his report, before the Board of Revenue.

XVI. Collectors whose Districts have not been placed under the immediate charge of a Superintendent will send their Estimates as heretofore usual in the prescribed forms; direct to the Board.

XVII. In cases where works may be required to be commenced without delay, Collectors when sanctioned by the opinion of the Superintendent, may exercise a just discretion in commencing such works in anticipation of the authority of Government. Collectors will nevertheless report the circumstances of the necessity of commencing such works, in a direct communication to the Board of Revenue.

XVIII. The Estimates when examined by the Inspector of Tank Estimates, and if necessary, corrected by him, will be submitted by the Board of Revenue to Government, for sanction, with such explanations as may be necessary, and will on being sanctioned conditionally or otherwise, be returned to the Collector, that he may benefit by the corrections and opinions of the Inspector and local Superintendents.

XIX. Accounts of actual expenditure for Repairs shall be transmitted by Collectors to the Board of Revenue, through the Superintendents placed in charge of their districts, or direct if no Superintendent has been so appointed. Superintendents shall compare such accounts with the Estimates and the explanation furnished by Collectors, and transmit the accounts with their report to the Inspector of Tank Estimates. The Inspector of Tank Estimates, after due examination of such accounts, shall lay the same with his report before the Board of Revenue.

XX. The Superintendents, in communication with Collectors, will consider themselves as possessing a general latitude for bringing forward any projects for the improvement or security of the cultivation in all parts of their range, either by opening new channels of supply, by the restoration and repair of old works of this description, or by the repair of Tanks and the erection or repair of Annicuts, Calingulahs, Sluices, &c. &c. &c. Keeping at all times in view the probable return in cultivation and revenue for the required disbursement, and avoiding all unnecessary works of ostentation or dubious stability. Collectors will aid the Superintendents in obtaining the necessary information on these subjects and on all subjects connected with the duty of the Department of Tank Repairs.

By order of the Board of Revenue.

SECRETARY.

Revenue Department
Fort St. George,
18th. Nov. 1816.

Sir,

Para 1. The instructions which have been circulated, from time to time, to Collectors, and Superintendents of repairs of Tanks and Watercourses, having been reduced into rules, and others added for the guidance of these Officers respectively in matters connected with the Tank Department, I am directed by the President and Members of the Board of Revenue to transmit the foregoing printed copy of these rules for your information and guidance.

2. In those Collectorships which have not been placed under the charge of either of the Superintendents, Collectors will continue as heretofore to transmit their Estimates and accounts of actual expenditure direct to the Board of Revenue.

I am,
Sir,
Your most obedient Servant

SECRETARY.

To the Collector in Madura &
Dindigul

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